

County of Culpeper, Virginia



Photo courtesy Pam Kirschner Schuck

***Adopted Annual Fiscal Plan
July 1, 2022 - June 30, 2023***

ANNUAL FISCAL PLAN FISCAL YEAR 2023

July 1, 2022 through June 30, 2023

Board of Supervisors

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Stevensburg District

David E. Durr
Cedar Mountain District

Tom Underwood
Salem District

Paul Bates
Catalpa District

Brad C. Rosenberger
Jefferson District, Vice Chair

Gary M. Deal
West Fairfax District, Chairman

Kathy Campbell
East Fairfax District

County Administrator

John Egertson, AICP

County of Culpeper
302 North Main Street
Culpeper, Virginia 22701
(540) 727-3427

www.culpepercounty.gov

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PREAMBLE

READER'S GUIDE AND DOCUMENTS RELATING TO THE ANNUAL FINANCIAL PLAN

The purpose of this document is to provide useful, concise information about Culpeper County financial plans and operations to residents, elected officials, and interested parties. The budget is organized along functional lines and includes a narrative discussion of each department's major objectives, operating plans, and any significant changes in operations. Each narrative also provides a breakdown of expenditures by personnel, operating, and capital allocations and includes the number of full-time positions in each department.

<u>ISSUES OF MAJOR INTEREST</u>	<u>PAGE</u>
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For a complete listing of budget topics please refer to the Table of Contents. For an alphabetical listing by department, please see the Index.

DOCUMENTS RELATING TO THE ANNUAL FINANCIAL PLAN

In addition to the Annual Financial Plan, the County prepares several other documents that relate to county operations and finances. These include:

Quarterly Performance Report – This document details each department's quarterly progress towards meeting performance objectives and goals and illustrates workload trends and significant accomplishments.

Capital Improvement Program (CIP) – The CIP document, updated annually as part of the annual budget process, proposes the acquisition, development, enhancement or replacement of public facilities to serve county citizens. The CIP depicts the arrangement of selected projects in priority order and establishes cost estimates and anticipated funding sources. [View the CIP here.](#)

School Budget – This document includes summary budget information regarding the School Board operations. The full school budget can be found at www.culpeperschools.org.

Comprehensive Annual Financial Report – This document presents the County's financial statements at June 30 of each year. This report is generated by the Accounting Department in accordance with Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB), and the Auditor of Public Accounts of the Commonwealth of Virginia standards. This report is subject to an annual audit by an independent accounting firm.

Classification and Compensation Plan – This document provides information on personnel related transactions and includes a salary schedule for authorized positions.

Budget-in-Brief – This document has been prepared to provide citizens with a concise understanding of the annual budget. It contains summaries of all revenues and expenditures, as well as an explanation of policy issues in the budget letter.

Integrated Financial Reporting Model – This electronic document is a multi-year projection encompassing all county funds. Using economic indicators and demographic information and historical data, assumptions pertaining to growth and changes in the economy are factored into this document. Using departmental data, the aforementioned assumptions; The CIP, data is entered into the document. Further, through information gathering sessions with department heads, the County Administrator can formulate information and present multi-year projections to the Board of Supervisors with anticipated changes in revenue and expenditures.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Culpeper County
Virginia**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

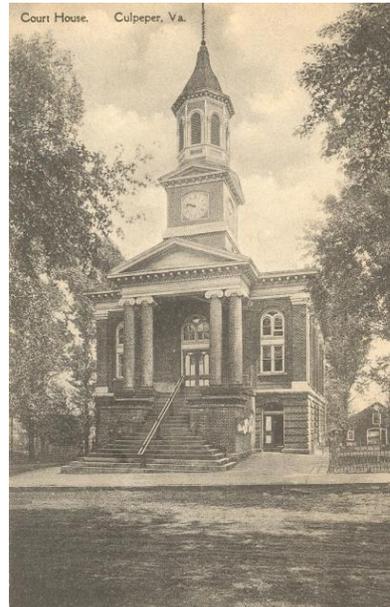
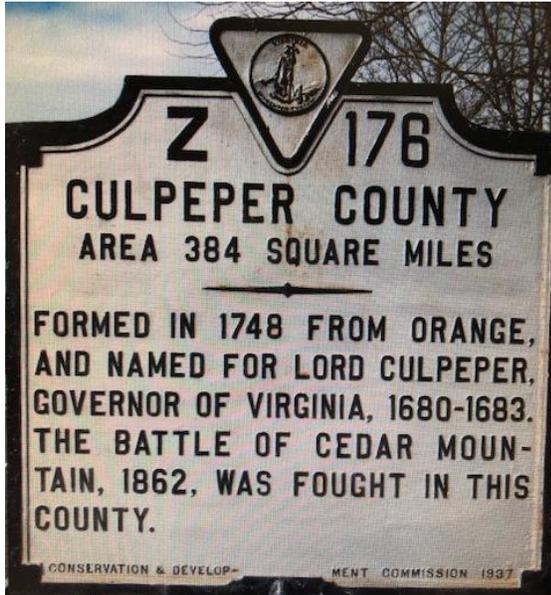
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA), each year recognizes budgets that meet certain rigorous standards. GFOA presented an Award of Distinguished Budget Presentation to Culpeper County for its annual budget for the fiscal year beginning July 1, 2020. To achieve this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial document, as an operations guide and as a communications medium. The award is valid for a period of one year only.

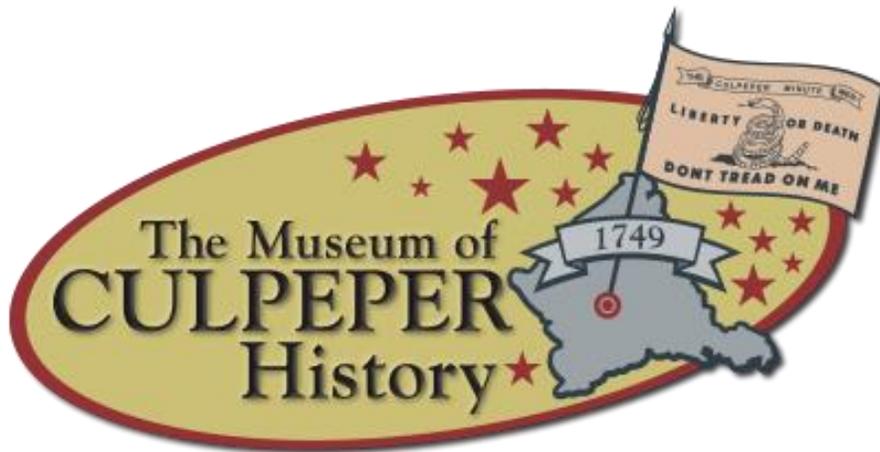
INTRODUCTION

HISTORY

Originally a part of the Northern Neck Proprietary, a large land grant from King Charles II of England, Culpeper was named for the Colonial Governor of Virginia, Lord Thomas Culpeper.



The County was settled in 1722 and was created by an Act of the Virginia House of Burgesses in 1748, effective May 17, 1749, when the first County Court convened. The College of William and Mary commissioned George Washington as surveyor at age 17 for the new County of Culpeper. At the Virginia convention held May of 1775 in Richmond, the Colony was divided into 16 districts and each district was instructed to raise a battalion of men ready to "march at a moment's notice". The Culpeper Minute Men were organized July 17, 1775 and took part in the Battle of the Great Bridge, the first Revolutionary battle on Virginia soil.



The Museum of Culpeper History (MCH) is a state-of-the-art facility dedicated to three goals; to attract ... to engage ... and to educate.

The purpose of the Museum of Culpeper History is primarily to collect, preserve and exhibit significant artifacts and memorabilia reflecting the people, places and events that continue to shape the character of Culpeper and the surrounding area. Collaterally, the Museum will serve as a resource for students of all ages to research and explore history, geography, math and economics, as well as provide an interactive resource and program-oriented organization boosting tourism and the local economy.

Culpeper's history is rich and diverse with the potential of becoming a powerful resource for education, economic development and an enhanced quality of life and community pride. The Museum has built a remarkable facility that honors and preserves the memorabilia and memories of its people, places and events – those that have shaped the destiny of this rural Virginia region. To stop there, however, could relegate the museum to mediocrity, just another small museum displaying an interesting assortment of artifacts. A state-of-the-art exhibit plan, creative programming and an aggressive marketing plan, enables the Museum to attract, engage and educate, thus establishing an unparalleled experience without

comparison in a 100-mile radius. Visitors have called MCH “a mini-Smithsonian” because of its exhibitions, interactives and programming.

Culpeper County History

Includes...

- 215 million year old dinosaur tracks (largest number of tracks found at any single site in the United States)
- Native American village sites and tool and weapons factories
- Home of the famous American Revolution militia, the “Culpeper Minute Men”
- The ruins of an extensive and well-traveled 19th century canal system on the Rappahannock River
- Trenches, fortifications and artifacts left behind from 160+ battles and the largest encampment (120,000 troops) of the American Civil War
- Home of Eppa Rixey, pitcher for the Cincinnati Reds and a member of the Baseball Hall of Fame, and Pete Hill - TWO baseball Hall of Famers!
- A vast array of text book examples of turn of the 20th century commercial architecture, and a national award-winning conservation program known as the Mountain Run Watershed Project
- Farmland under successful cultivation for more than 250 years.

The list goes on, but the message is clear... Culpeper is brimming with historical attributes. Furthermore, a discussion of the natural assets, strategic location and economic vitality of the town and county is yet another story for another day.

First Nations: The Manahoac Populate the Blue Ridge



The Native American Gallery highlights the Manahoac Confederation.

Archaeologists, farmers, and metal detectors have found evidence of Native Americans in the Culpeper region, and there are still descendants of the Manahoac people here in Virginia. This confederation of tribes stayed in the Piedmont where they hunted, fished, and created tight-knit communities near Culpeper. Before the age of European settlement, the Manahoacs had left the area to follow the herds of bison west over the Blue Ridge Mountains.

The Museum has wonderful examples of their stone tools, weapons and projectile points, and even a lovely chain ornamentation made from deer bone.

The Age of Independence



The Colonial Gallery highlights the fight for American independence.

With the founding of English and German settlements along the eastern slopes of the Blue Ridge Mountains men and women came in search of rich soil, religious freedom and separation from their sovereign. The Colonial Gallery explores this eventual fight for freedom. Emphasis is placed on the establishment of the Culpeper Minutemen, and their adventures as they guarded the Elizabeth River in the Tidewater in 1776. Some of the Museum's impressive collection of Colonial documents is often on view.

Culpeper after the Civil War

Culpeper regained its position as a vibrant town within two decades of the end of the Civil War in 1865. Small industry, agri-business, commerce, and a solid group of strong-willed residents transformed Culpeper and the twentieth century dawned with a promise of prosperity. Graphic panels covered in photos, illustrations, maps, letters, and other graphics depict the modern growth of Culpeper in the 1900s.



Photos and information courtesy of Culpeper Museum

Museum of Culpeper History

113 S. Commerce Street
Culpeper, VA 22701
Phone: (540) 829-1749
www.culpepermuseum.org

Hours of Operation

Monday – Sunday 10am – 4pm

CLOSED: Thanksgiving Day, Day after Thanksgiving, Christmas Eve, Christmas Day, New Year's Eve, New Year's Day

Guided Tours:

By appointment only. Please call for information.

Admissions:

Adults: \$5

Seniors (62+) and Military Veterans: \$4

Free Admission provided to all children, students, and Culpeper residents (with ID)

Note: Culpeper County residents with ID are FREE thanks to grants from our town and county!

EVENTS

THIS YEAR'S DINOWALK IS SCHEDULED FOR:

SEPTEMBER 24, 2022

Vehicle passes are \$25.00 and are available for hourly timed tours beginning at 8:00 am. Each pass provides entry to one vehicle and its occupants. Due to limited space in the parking area, vehicles must be passenger van size or smaller. Each pass will also provide family admission to the Museum of Culpeper History in downtown Culpeper for FREE.

- Tickets will be available ONLINE ONLY through Eventbrite.
- A link to ticket sales will be posted on this page before ticket sales go live.
- Please check this page and our social media pages for updated information on when tickets will go on sale!

For more information, call 540-829-1749 or email director@culpepermuseum.com.

GOVERNMENT

The definition of a county is to serve as an administrative arm of the state. Counties take on many responsibilities and provide services such as the maintaining of records, providing courts and law enforcement, providing education to our children, assisting the mentally ill and the under-privileged, assessing property and collection of taxes, and conducting elections. A County may perform these tasks, and many others. The citizens elect officials to carry out the functions.

In Virginia, cities and towns are distinct units of government and do not overlap. The Town of Culpeper is the only town located in the County of Culpeper. The County does provide certain government services, such as public education, to the Town residents pursuant to an agreement with the Town. Property in the Town is subject to County taxation. The Board of Supervisors, consisting of seven members, is the governing body of the County. The seven members of the Board are elected every four years with staggered terms. The County Administrator is appointed by the Board of Supervisors to head departments in order to have the policies and procedures of the County carried out.

Culpeper County Administration Building



ECONOMY



From Northern Virginia's high-tech mecca to the north, transportation hubs to the east, Richmond's Fortune 500 headquarters to the south and major manufacturing center to the west, Culpeper abounds with opportunity. Culpeper has a diversified economy with strong manufacturing, trade services, and agriculture sectors producing items ranging from fiber optics to Cabernet wine. Manufacturing activity includes: auto parts, furniture, kitchen cabinets, wire cable, fiber optics, and iron castings. Major service industries include: International financial telecommunications, uniform rentals, health care, education, and government. International firms have a significant presence in the community. Agriculture remains important in Culpeper's economy, with beef cattle the principal livestock and soy beans, hay and corn the major cash crops.



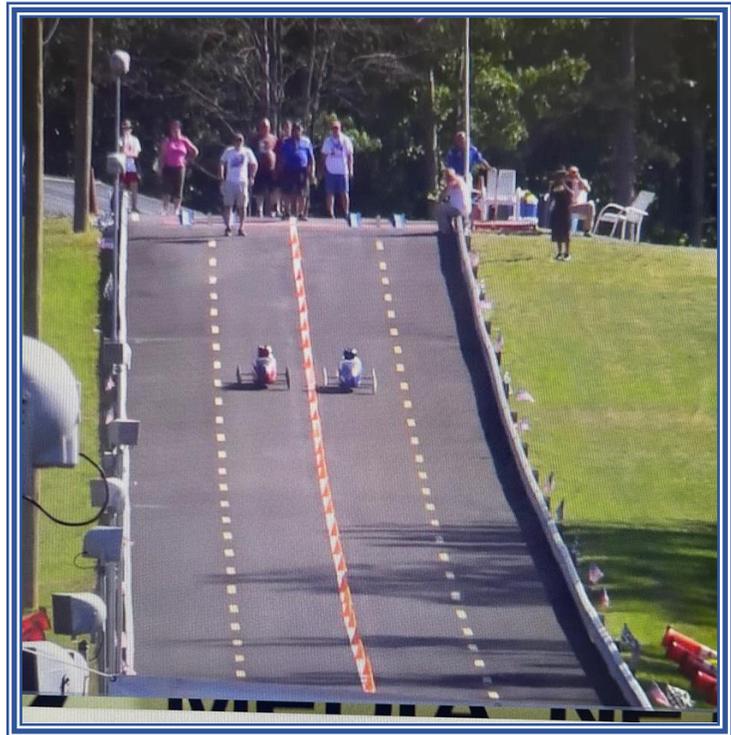
The *Piedmont Area Soap Box Derby* has been hosted by Rosson & Troilo Motor Co., Inc. since 2003. They are proud to take the Champions of each Division to Akron, Ohio to represent the Virginia Piedmont Area in the All-American World Championship Race of the Soap Box Derby.

<https://www.soapboxderby.org/piedmont-area.aspx>





Last Minute Repairs.....Race Time!







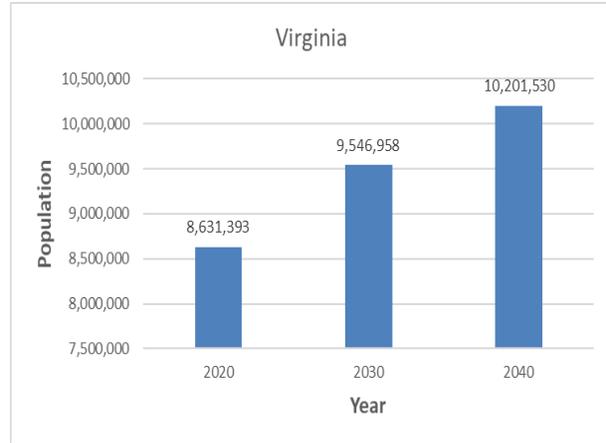
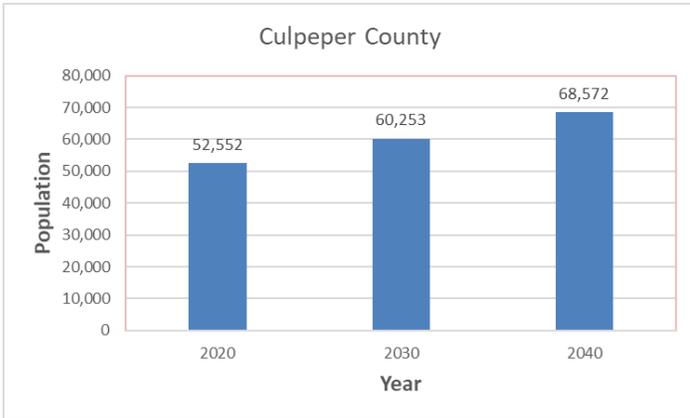


DEMOGRAPHIC STATISTICS

Population

Culpeper County

Demographic Profile



	Culpeper County	%change	Virginia	%change
2020	52,552		8,631,393	
2030	60,253	16.10%	9,546,958	10.60%
2040	68,572	13.82%	10,201,530	6.86%

Population 16 years and over:

15 to 19 years	3,521
20 to 24 years	2,751
25 to 44 years	12,862
45 to 54 years	6,937
55 to 64 years	7,186
65 to 74 years	5,067
75 years and over	3,116

Income:

Less than \$10,000	4.1%
\$10,000 to \$14,999	2.6%
\$15,000 to \$24,999	3.85%
\$25,000 to \$34,999	2.9%
\$35,000 to \$49,999	3.2%
\$50,000 to \$74,999	8.45%
\$75,000 to \$99,999	16.9%
\$100,000 to \$149,000	10.0%
\$150,000 to \$199,999	10.4%
\$200,000 or more	6.9%
Median Income	\$80,663
Mean Income	\$76,820

households

Source: <https://censusreporter.org/profiles/05000US51047-culpeper-county-va/>
 Note: 2020 Census data

DEMOGRAPHIC STATISTICS

Race/Ethnicity

Culpeper County

Demographic Profile

Population by Race/Ethnicity			
	Culpeper County	Virginia	United States
Total			
Total Population	52,552	8,631,393	331,449,281
Race			
White	41,726	5,990,187	252,895,801
Black or African-American	7,673	1,717,647	44,414,204
American Indian or Alaska Native	420	43,157	4,308,841
Asian	893	595,566	19,555,508
Native Hawaiian/Pacific Islander	105	8,631	662,899
Multiple Races/Other	1,735	276,205	9,612,028
Ethnicity			
Not Hispanic or Latino (of any race)	46,456	7,785,516	270,131,164
Hispanic or Latino (of any race)	6,096	845,877	61,318,117

Source: United States Census Bureau – 2020 population

DEMOGRAPHIC STATISTICS

Climate

Culpeper County

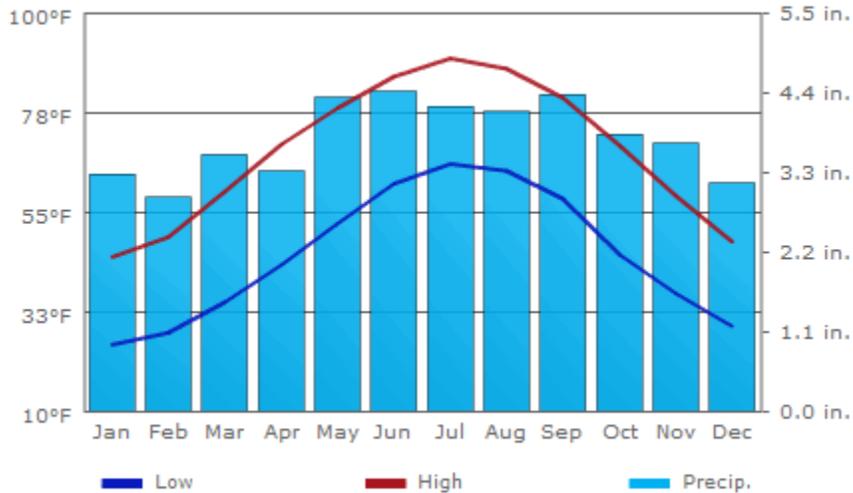
Demographic Profile

Culpeper -

Virginia

Temperature - Precipitation							C F
	Jan	Feb	March	April	May	June	
Average high in °F	45	49	60	70	78	85	
Average low in °F	25	28	35	43	52	61	
Av. precipitation - inch	3.27	2.95	3.54	3.31	4.33	4.41	
	July	Aug	Sep	Oct	Nov	Dec	
Average high in °F	90	87	81	70	59	48	
Average low in °F	66	64	58	45	37	29	
Av. precipitation - inch	4.21	4.13	4.37	3.82	3.7	3.15	

Culpeper Climate Graph - Virginia Climate Chart



Annual Average Temperature - High 68°F
 Annual Average Temperature - Low 45°F
 Annual Average Rainfall (Inches) 45
 Annual Average Snowfall (Inches) 21
 Source: www.usclimatedata.com

DEMOGRAPHIC STATISTICS

Facilities



Library of Congress – Packard Campus Theater National Audio-Visual Conservation Center

The Packard Campus Theater - *Note: After two(2) years of closure due to COVID restrictions, the Packard Campus Theater will be reopening for screenings beginning July 15, 2022.*

Located at the foothills of the Blue Ridge Mountains in Culpeper, Virginia, the Library's newly completed Packard Campus of the National Audio-Visual Conservation Center provides underground storage for this entire collection on 90 miles of shelving, together with extensive modern facilities for the acquisition, cataloging and preservation of all audio-visual formats.

The Packard Campus was created through a unique partnership between the Packard Humanities Institute, the United States Congress, the Library of Congress, and the Architect of the Capitol.

Set on a beautiful 45 acre campus with stunning architectural design and landscaping, the Packard Campus of the National Audio-Visual Conservation Center is a state-of-the-art facility where the Library of Congress acquires, preserves and provides access to the world's largest and most comprehensive collection of films, television programs, radio broadcasts, and sound recordings. The Campus has globally unprecedented capabilities and capacities for the preservation reformatting of all audiovisual media formats (including obsolete formats dating back 100 years) and their long-term safekeeping in a petabyte-level digital storage archive. In addition to preserving the collections of the Library, the Packard Campus was also designed to provide similar preservation services for other archives and libraries in both the public and private sector.

The physical description of the Campus is impressive enough—415,000 square feet, more than 90 miles of shelving for collections storage, 35 climate controlled vaults for sound recording, safety film, and videotape, 124 individual vaults for more flammable nitrate film—but it is also a "factory" for acquisitions, preservation, access, and partnerships. For example, the Campus features an off-air recording room to enable off-broadcast, off-cable, off-satellite capture of hundreds of channels of audiovisual content.

Although the facility is not open for tours, the Packard Campus hosts a regular series of film and television programming and occasional concerts in its 205 seat theater. The state-of-the-art projection booth is capable of showing everything from nitrate film to modern digital cinema. All programs at the Campus are free and open to the public.

(above information taken from Theater website and screening schedule:

<https://www.loc.gov/programs/audio-visual-conservation/about-this-program/>

<https://www.loc.gov/programs/audio-visual-conservation/events-and-screenings/screenings/>

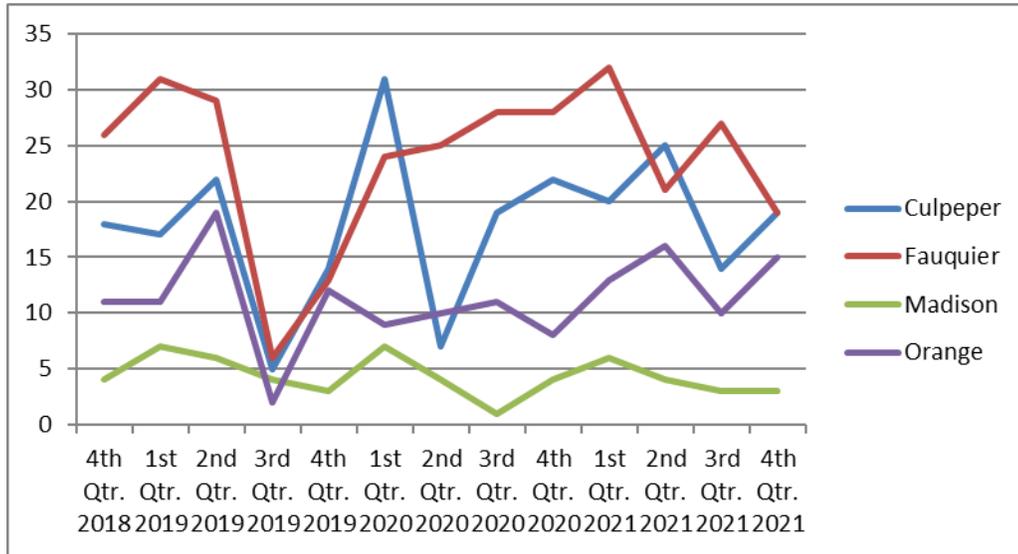
DEMOGRAPHIC STATISTICS



<i>Community</i>		<i>Recreational</i>	
Religious Buildings	75	County	Galbreath Marshall Community Park(9 acres)
Hotels & Motels	9		Spilman(27 acres); Lenn(85 acres); and Laurel Valley Parks(250 acres)
Historical Churches & Cemeteries	8		Culpeper Sports Complex(66 acres); Brightspot Inclusive Playground
Restaurants/Gourmet and Chain Restaurants	110	County/Town	Mountain Run Lake Park
Schools Public/Private	10/2	Town	Yowell Meadow Park; Rockwater Park
Shopping Centers	14		Lake Pelham Park
Wineries/Distilleries/Breweries	2/2/6		Wine Street Park
Historical Sites	145		Kestner Wayside Park
Civil War Sites (Battles)	6	State	Rappahannock River
Bed & Breakfast	8	Private	Cedar Mt. Campground
Day Care Facilities	11		Culpeper Country Club
Hospitals	1		Culpeper Sport & Fitness
Doctors	134		Culpeper Recreational Club
Dentists	17		Powell Wellness Center
Nursing Homes	4		Pure Fitness
Independent Living Facilities	2		South Wales Golf Course
Retirement Community (Private)	2		Gold's Gym
Colleges	1		Anytime Fitness; Planet Fitness

DEMOGRAPHIC STATISTICS

New Startup Firms – Locality Comparison



	Culpeper	Fauquier	Madison	Orange
4th Qtr. 2018	18	26	4	11
1st Qtr. 2019	17	31	7	11
2nd Qtr. 2019	22	29	6	19
3rd Qtr. 2019	5	6	4	2
4th Qtr. 2019	14	13	3	12
1st Qtr. 2020	31	24	7	9
2nd Qtr. 2020	7	25	4	10
3rd Qtr. 2020	19	28	1	11
4th Qtr. 2020	22	28	4	8
1st Qtr. 2021	20	32	6	13
2nd Qtr. 2021	25	21	4	16
3rd Qtr. 2021	14	27	3	10
4th Qtr. 2021	19	19	3	15

Note: The following criteria was used to define new startup firms:

1. Setup and liability date both occurred during 4th Quarter (October, November, December) 2021
2. Establishment had no predecessor UI Account Number
3. Private Ownership
4. Average employment is less than 250
5. For multi-unit establishments, the parent company must also meet the above criteria.

Source: Virginia Employment Commission, Economic Information & Analytics, Quarterly Census of Employment and Wages (QCEW), 4th Quarter (October, November, December) 2021

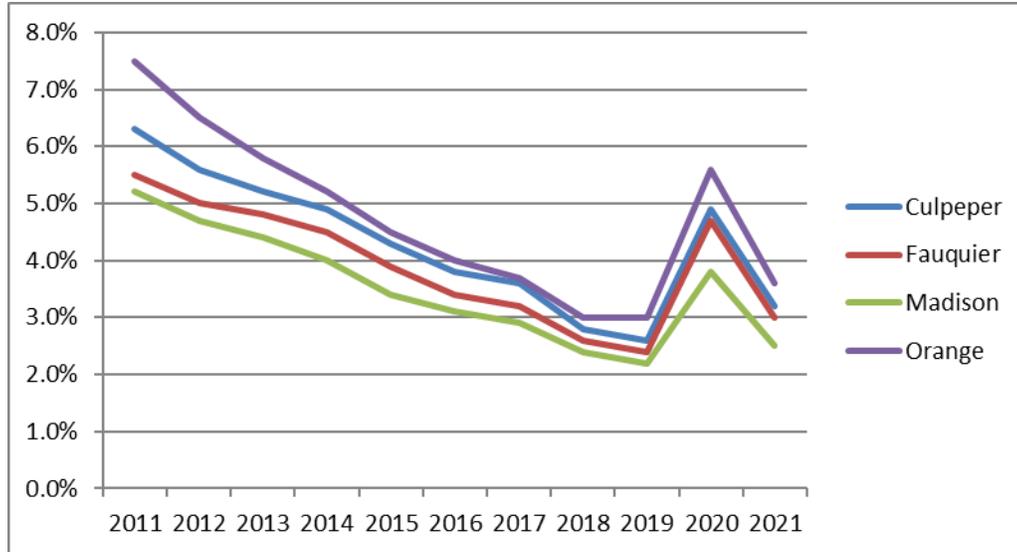
DEMOGRAPHIC STATISTICS

Labor Analysis

Culpeper County

Economic Profile

Unemployment Rates - Locality Comparison



	Culpeper	Fauquier	Madison	Orange
2011	6.3%	5.5%	5.2%	7.5%
2012	5.6%	5.0%	4.7%	6.5%
2013	5.2%	4.8%	4.4%	5.8%
2014	4.9%	4.5%	4.0%	5.2%
2015	4.3%	3.9%	3.4%	4.5%
2016	3.8%	3.4%	3.1%	4.0%
2017	3.6%	3.2%	2.9%	3.7%
2018	2.8%	2.6%	2.4%	3.0%
2019	2.6%	2.4%	2.2%	3.0%
2020	4.9%	4.7%	3.8%	5.6%
2021	3.2%	3.0%	2.5%	3.6%

Source: Virginia Employment Commission, Economic Information & analytics, Local Area Unemployment Statistics.

DEMOGRAPHIC STATISTICS

Culpeper County

Economic Profile

Demographic and Tax Data - Locality Comparison

COMPARATIVE REPORT
Demographic and Tax Data
For the Year Ended June 30, 2021

Locality	Population Estimates 2020	Census Bureau Population 2020	Land Area (Square Miles) 2010	Population Density 2020	Unemploy. Rate (%) 2021	Average Daily Membership in Public Schools 2021	Revenue Capacity Per Capita Rank Score 2018	Composite Fiscal Stress Rank Score 2018	Real Estate Tax Rate CY2019 or FY2020 (per \$100 of Assessed Value)	Total Real Estate Taxable Valuation 2020 (in millions)
County of:										
Albemarle	112,430	112,395	720.70	156.00	3.9	13,127	117	116	0.854	20,044
Culpeper	52,676	52,552	379.23	138.90	3.8	7,928	73	93	0.620	5,711
Fauquier	73,093	72,972	647.45	112.89	3.5	10,124	121	125	0.994	12,166
Greene	20,603	20,552	156.25	131.86	3.5	2,876	68	89	0.820	2,086
Loudoun	420,592	420,959	515.56	815.80	3.6	80,714	120	129	1.045	90,265
Louisa	37,670	37,596	496.30	75.90	3.9	4,786	115	107	0.720	5,287
Madison	13,847	13,837	320.68	43.18	2.9	1,635	110	102	0.680	1,768
Orange	36,188	36,254	340.78	106.19	4.2	4,658	81	91	0.804	4,490
Rappahannock	7,341	7,348	266.23	27.57	3.4	734	127	126	0.730	1,599
Spotsylvania	140,178	140,032	401.50	349.14	4.4	22,413	90	105	0.833	16,677

Source: Auditor of Public Accounts, Commonwealth of Virginia

NOTES:

Populations for cities and counties include the results from the U.S. Census Bureau April 1, 2020, Census Count, and the July 1, 2020, provisional estimates obtained from the University of Virginia Weldon Cooper Center.

Land Area presented in square miles is from the U.S. Census Bureau, 2010 Census.

Population density is population divided by land area.

Unemployment rates are the annual averages as of June 2021 (not seasonally adjusted).

Average Daily Membership (ADM) in Public Schools for the 2020-2021 school year is data provided directly from the Virginia Department of Education. They include K-12, special education, and post-graduate membership, but they exclude pre-kindergarten and pupils in local programs such as vocational and alternative education centers.

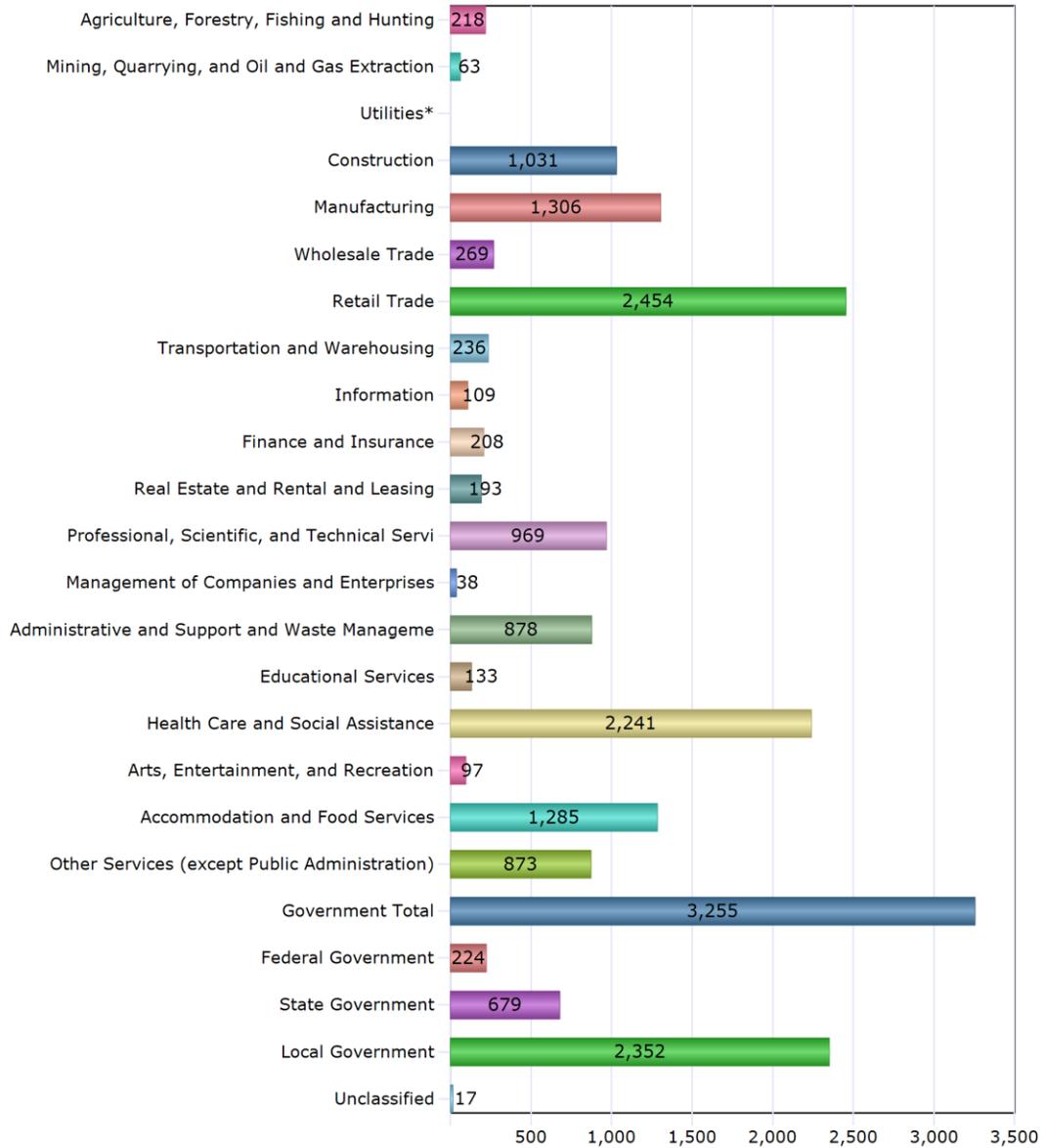
Composite fiscal stress rank scores for fiscal year 2018 are from the Commission on Local Government's fiscal stress report, available at the Department of Housing and Community Development's website, <https://www.dhcd.virginia.gov/clg>. The fiscal stress index illustrates a locality's ability to generate additional local revenues from its current tax base relative to the rest of the Commonwealth. The index weighs the following three variables: revenue capacity, revenue effort, and median household income. Revenue capacity is further defined below. Revenue effort is a ratio of actual tax collections by a locality to its computed revenue capacity. Median household income represents the level at which exactly half of the households in a jurisdiction earn more and the other half earns less. The fiscal stress index scores are ranked. A rank of 1 represents the highest stress to the rank of 133, the lowest stress.

Real estate tax rates for the 2019 tax year or fiscal year 2020 (whichever year is reported) are from the 2019 Virginia Local Tax Rates publication, which is prepared by the University of Virginia's Weldon Cooper Center for Public Service. The nominal tax rates levied are per \$100 of assessed real estate value. Other tax rates that may assist in governmental comparisons are also available from the Weldon Cooper Center for Public Service, available at <https://ceps.coopercenter.org/va-tax-rates>.

Real estate taxable valuations for the 2020 tax year are from the Department of Taxation's fiscal year 2021 Annual Report, available at www.tax.virginia.gov/annual-reports.

DEMOGRAPHIC STATISTICS

Employment by Industry



Total: 15,956

Note: Asterisk () indicates non-disclosable data.*

Source: Virginia Employment Commission, Economic Information & Analytics, Quarterly Census of Employment and Wages (QCEW), 4th Quarter (October, November, December)2021

DEMOGRAPHIC STATISTICS

Culpeper County

Economic Profile

Principal Employers



<i>Employer</i>	<i>Employees</i>	<i>Business type</i>
Culpeper County Public School System	1,316	G
UVA Culpeper Regional Hospital	772	S
County of Culpeper	768	G
Wal-Mart	496	S
VDOT	486	G
Rappahannock Rapidan Community Services Board	331	S
Coffeewood Correctional Center	278	G
Continental Automotive Systems, Inc.	241	M
Cintas	209	S
S.W.I.F.T.	198	S

Source: *Culpeper Economic Development, Virginia Employment Commission, Economic Information & Analytics, Quarterly Census of Employment and Wages (QCEW), 4th Quarter (October, November, December)2021*

DEMOGRAPHIC STATISTICS

Emergency Personnel



County	
Emergency Services Personnel (career staff)	34
Culpeper Volunteer Fire Dept (Co#1)	60
Brandy Station Volunteers Fire (Co#2)	75
Richardsville Volunteer Fire & Rescue (Co#6)	57
Salem Volunteer Fire & Rescue (Co#8)	72
Little Fork Volunteer Fire & Rescue (Co#9)	98
Rapidan Volunteer Fire & Rescue (Co#10)	24
Culpeper Volunteer Rescue Dept. (Co#11)	90
Reva Volunteer Fire & Rescue (Co#16)	97
Total Volunteer	573
(Includes active; inactive; auxiliary; support members)	

CCVFRA Member Companies



2/20/2022

DEMOGRAPHIC STATISTICS

Taxes

Tax Year 2022

Assessed @100% of Fair Market Value	<u>County</u>	<u>Town</u>
Real Property (2021 General Reassessment)	.47	.082
Fire & Rescue Levy	.08	.00
Personal Property (except vehicles)	3.50	1.00
Personal Property (vehicles)	3.00	.75
Passenger Carrier vehicles (30 or more passengers)	1.00	
Recreational Vehicles	1.50	1.00
Airplanes	.0001	N/A
Percent of Original Cost according to depreciation schedule below:		
Business Personal Property	3.50	1.00
Business Machinery & Tool	2.00	.80
BPP/M&T		
Year 1 70%		
Year 2 60%		
Year 3 50%		
Year 4 40%		
Year 5+ 30%		
Computer Equipment		
Year 1 65%		
Year 2 50%		
Year 3 40%		
Year 4 30%		
Year 5+ 20%		
<u>Local Non-Property</u>		
Machinery-Tools	Yes	Yes
Retail Sales (Local thru State)	Yes	Yes
State Taxes		
Corporate Income.....	6%	
Individual Income		
Minimum.....	2%	Maximum 5.75%

Principal Taxpayers

<u>Taxpayer</u>	<u>Assessed Value</u>
Verizon Data Centers LLC	\$67,443,200
SWIFT, Inc.	21,781,000
Culpeper 2018 LLC	15,210,400
Dominion Square-Culpeper LLC	14,011,100
Continental Teves, Inc.	13,946,700
FREP IV-Centre at Culpeper LLC	12,756,900
Wal-Mart RE Business Trust	12,126,700
VA Equities LLC	10,033,700
Euro-Composite Corp.	9,986,300
Mulberry Condos LLC	9,002,500

Total assessed values for Principal Taxpayers are based on Real Estate totals from the 2021 Assessments

DEMOGRAPHIC STATISTICS

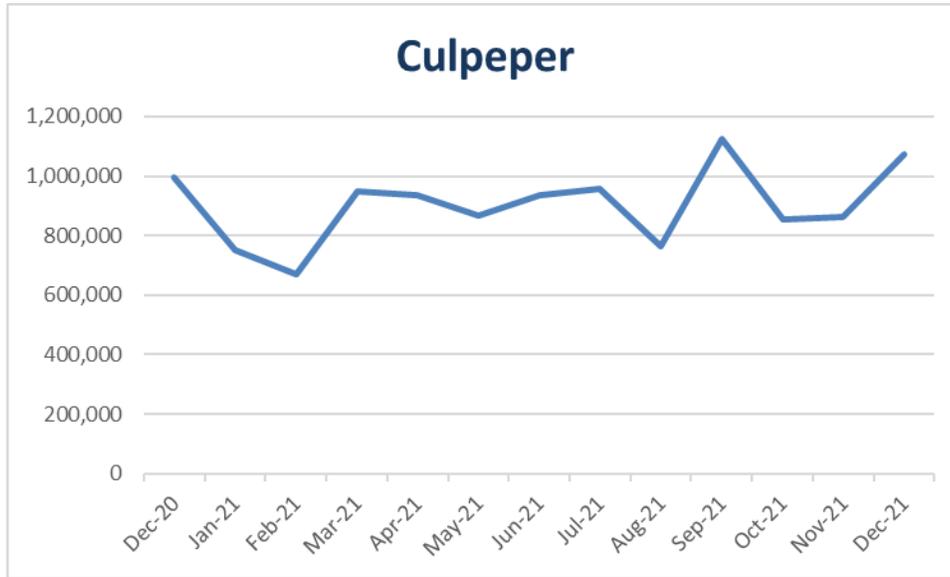
Reassessment Details – General Summary

STATE LAND USE CLASS CODE BREAKDOWN						TAX RELIEF 2022 EST.	
	2022		2021	% CHG		COUNTY TX RELIEF AMOUNT	
01-SINGLE FAMILY UR	1,430,528,700	5,632	\$ 1,419,012,600	1%	5,642	96,987,500	2021
02-SINGLE FAMILY SU	3,747,551,400	13,672	\$ 3,664,553,400	2%	13,536	96,625,300	2022
03-MULTIPLE FAMILY	125,302,200	130	\$ 122,276,400	2%	131		-0.37%
04-COMML & IND	835,860,600	1,055	\$ 831,549,600	1%	1,051		
05-AG 20-100 acres	613,916,000	1,763	\$ 613,194,400	0%	1,776		
06-AG 100 acres +	311,113,000	427	\$ 314,697,700	-1%	429		
TOTAL	7,064,271,900	22,679	6,965,284,100		22,565		
			1.42%	Increase Total Taxable			
Multi & Comm/Ind	961,162,800		953,826,000				
			0.77%	Increase Multi Family & Comm/Ind			
Res & Ag	6,103,109,100		6,011,458,100				
			1.52%	Increase Residential and Ag Properties			

ZONING DISTRICT	% INCREASE ON AVERAGE	# OF PARCELS**
A-1 (Agricultural)	10.0%	6,152
RA (Rural Area)	12.5%	5,005
R-1 (Residential)	16.0%	6,736
CS (Commercial Services)	5.6%	114
LI (Light Industrial)	5.3%	152
HI (Heavy Industrial)	7.0%	142
**Due to parcels with split zoning thee may be some double counting of parcels and inconsistencies. These figures should be considered general estimates.		

DEMOGRAPHIC STATISTICS

Local Option Sales Tax



Culpeper County	
Dec 2020	\$993,759
Jan 2021	\$752,161
Feb 2021	\$669,816
Mar 2021	\$948,488
Apr 2021	\$937,528
May 2021	\$867,101
Jun 2021	\$935,048
Jul 2021	\$955,416
Aug 2021	\$764,724
Sep 2021	\$1,126,655
Oct 2021	\$854,857
Nov 2021	\$862,194
Dec 2021	\$1,072,613

Note: This data is based on Virginia sales tax revenues deposited, rather than the actual taxable sales figures as reported on a dealer's return.

Source: Virginia Department of Taxation, Revenue Forecasting, Virginia Employment Commission Center for Economic Policy Studies <https://ceps.coopercenter.org/taxable-sales>

DEMOGRAPHIC STATISTICS

Utilities and Services



Fire Insurance Rating

County Variable ISO 5 to 10
 Town within corporate limits ISO 5
 Service Provided to Industry Beyond
 Corporate Limits or by County Yes
 Planning Commission Yes
 Zoning Regulation Yes

Electricity

Power Suppliers Town of Culpeper
 Dominion Virginia Power
 Rappahannock Electric

Water Source (Producer & Supplier)

County of County

Maintains 16 miles of water lines

Max. Daily Capacity 25,000 GPD
 Average Daily Capacity 8,000 GPD
 Town of Culpeper

Max. Daily Capacity 4,000,000 GPD
 Average Daily Capacity 2,000,000 GPD

Sewers

Maintains 20 miles of sewer lines

County of Culpeper Extended Aeration
 Max. Daily Capacity 125,000 GPD
 Town of Culpeper Advanced Wastewater Treatment
 Max. Daily Capacity 6,000,000 GPD

Natural Gas

Supplier Columbia Gas
 Distributor Commonwealth Gas

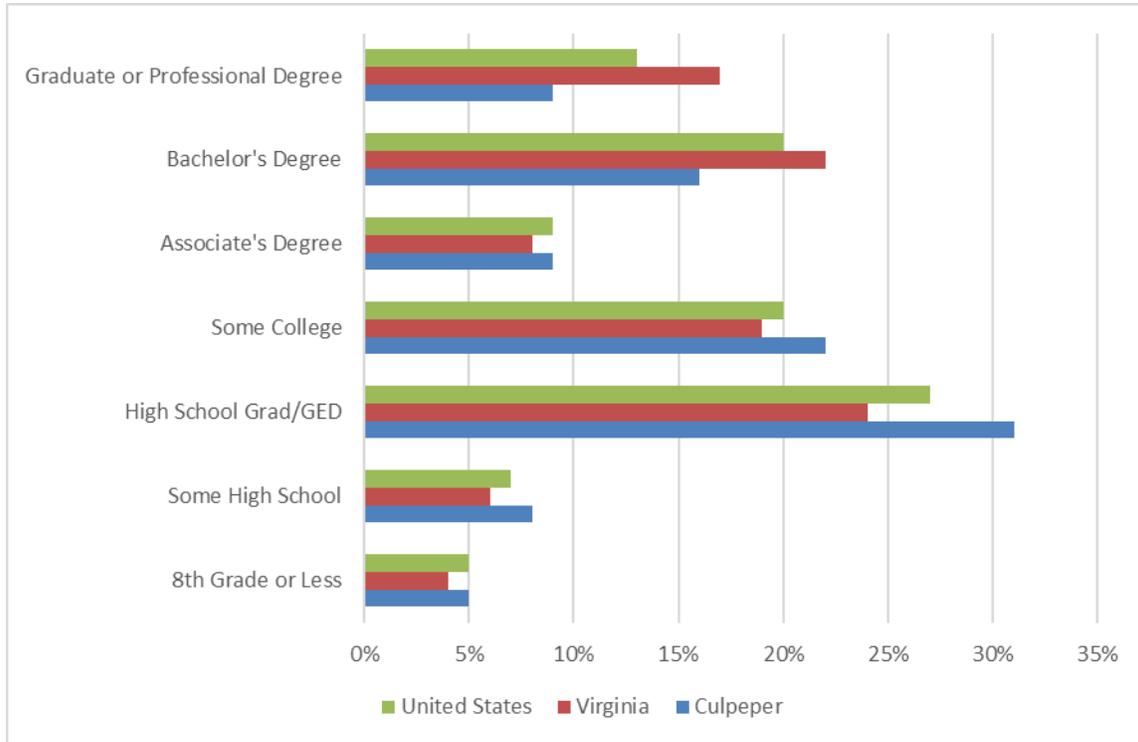
Other Fuels

Fuel Oil & LP Gas Distributors 5

DEMOGRAPHIC STATISTICS

Educational Attainment

(Population 18 years and over)



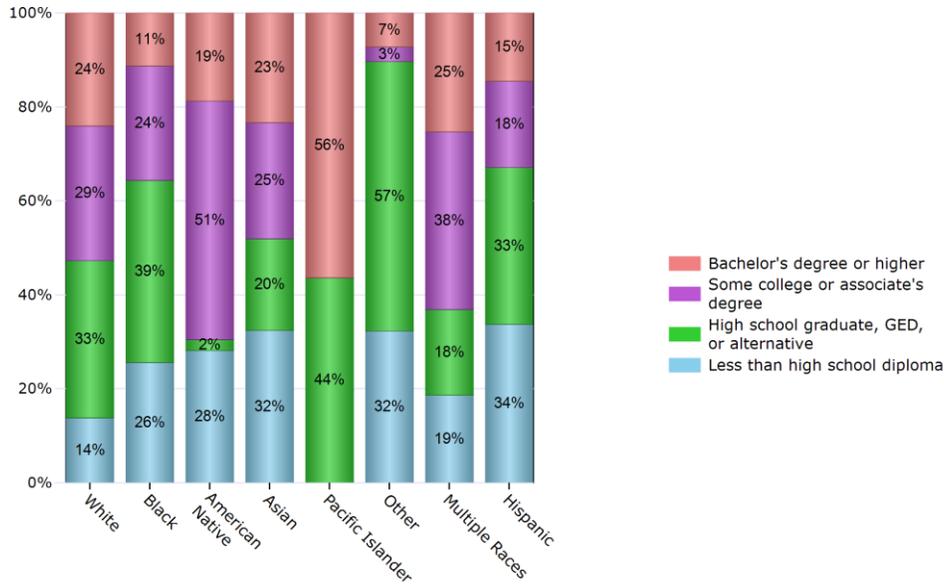
	Culpeper County	Virginia	United States
8th Grade or Less	1,679	226,926	10,923,030
Some High School	2,870	336,675	14,639,650
High School Grad/GED	10,921	1,392,823	59,421,419
Some college	7,794	1,111,802	45,242,162
Associate's Degree	3,058	459,233	19,254,254
Bachelor's Degree	5,587	1,304,079	45,034,610
Graduate or Professional Degree	3,259	1,000,414	28,321,709
	35,168	5,831,952	222,836,834

Source: U.S. Census Bureau – 2020 census information <https://censusreporter.org/data>

DEMOGRAPHIC STATISTICS

Educational Attainment by Race/Ethnicity

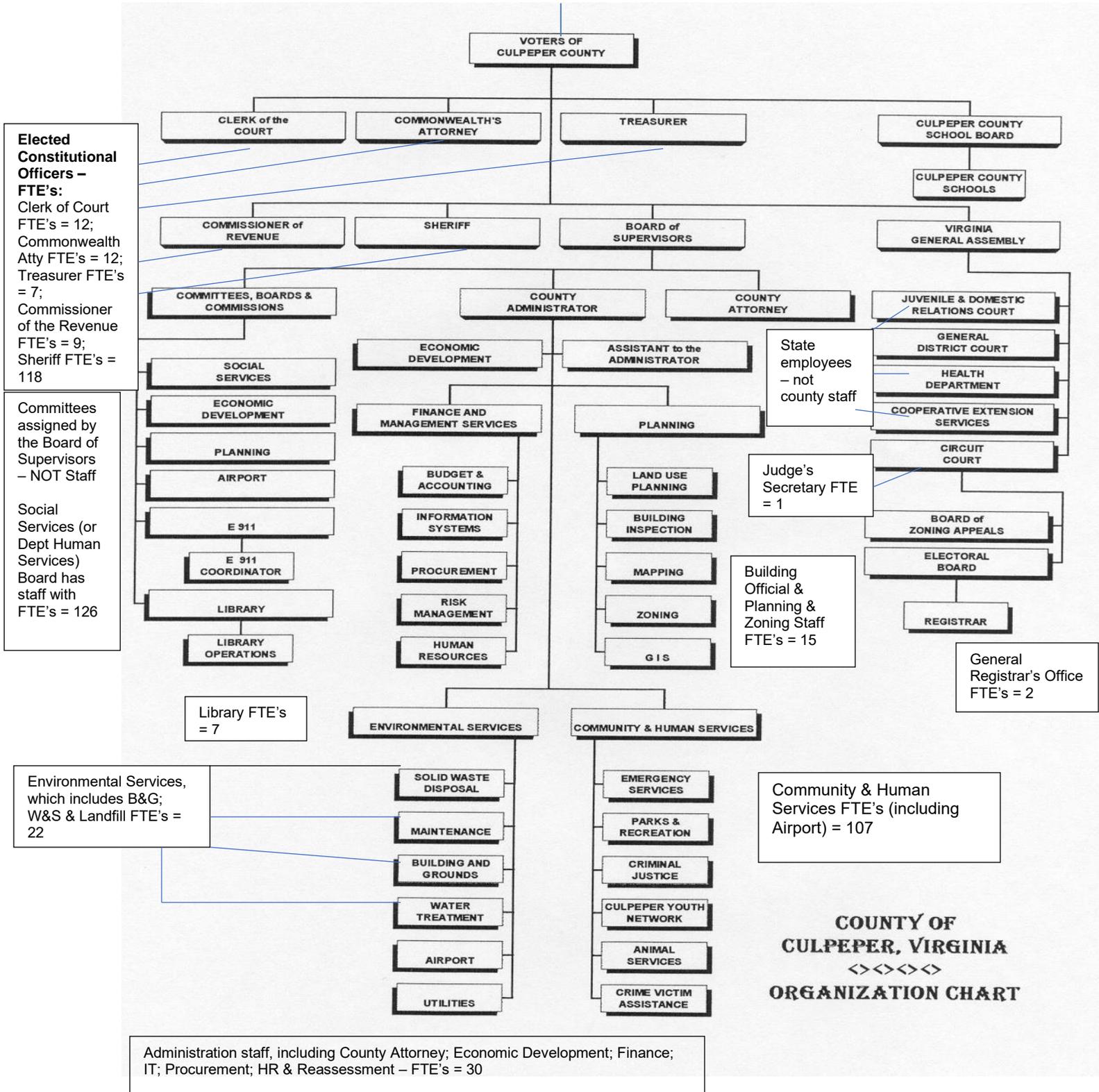
(Population 25 years and over)



	Less than high school diploma	HS grad, GED, or alternative	Some college or associate's degree	Bachelor's degree or higher	Total
Race					
White	3,558	8,618	7,393	6193	25,762
Black or African American	1,220	1,847	1,160	538	4,765
American Indian or Alaska Native	36	3	65	24	128
Asian	118	71	90	85	364
Native Hawaiian/Pacific Islander	0	24	0	31	55
Other	187	332	18	42	579
Multiple Races	113	110	229	153	605
Ethnicity					
Hispanic or Latino (of any race)	791	783	431	341	2,346
	6,023	11,788	9,386	7,407	34,604

Source: Employment Commission; U.S. Census Bureau – 2020 updated census data breakdown for this table not available at this time.

ORGANIZATIONAL CHART PUBLIC

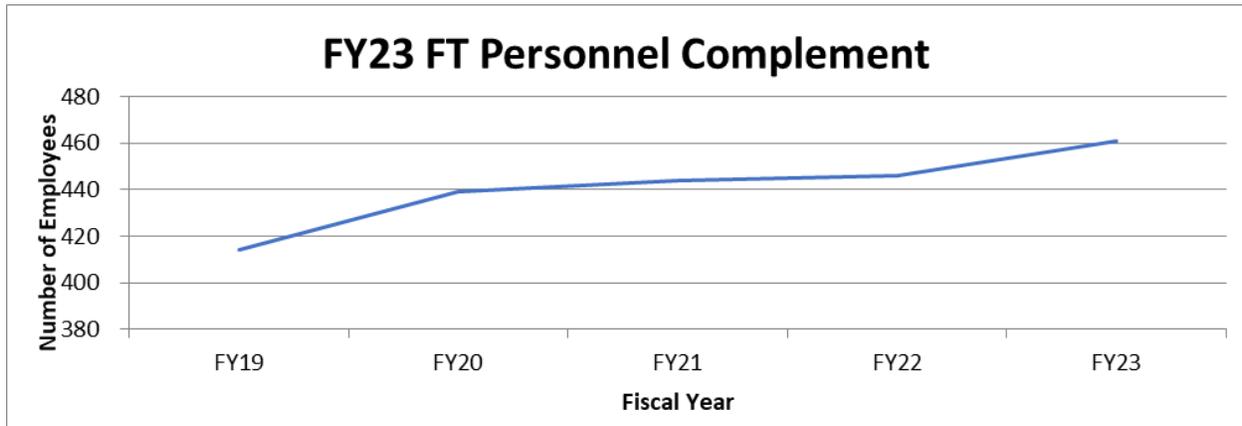


FULL TIME PERSONNEL COMPLEMENTS FROM FY 2019 THROUGH FY 2023

(Note: Does not include part-time approved positions
All full-time positions in individual departments cross-referenced to this document)

Department:	FY19	FY20	FY21	FY22	FY23	Chg
General Fund:						
<i>Administration</i>	4	4	4	4	4	0
<i>County Attorney</i>	2	3	3	3	3	0
<i>Human Resources</i>	2	2	2	2	3	1
<i>Procurement/Communications</i>	2	2	2	2	2	0
<i>Commissioner of Revenue</i>	9	9	9	9	9	0
<i>Real Estate Assessment</i>	6	6	6	6	7	1
<i>Treasurer</i>	8	8	8	8	7	(1)
<i>Finance</i>	5	5	5	5	6	1
<i>Information Technology</i>	4	5	5	5	5	0
<i>Records Management</i>	1	1	1	1	1	0
<i>Registrar</i>	2	2	2	2	2	0
<i>Office Support to Circuit Court Judge</i>	1	1	1	1	1	0
<i>Office of Clerk to Circuit Court</i>	11	11	11	11	12	1
<i>Crime Victim Assistance Program</i>	2	2	2	2	2	0
<i>Court Security</i>	14	14	12	10	11	1
<i>Office of Commonwealth's Attorney (Includes VSTOP)</i>	10	10	12	12	12	0
<i>Criminal Justice Services</i>	4	4	4	4	4	0
<i>Pretrial Services</i>	3	3	3	3	3	0
<i>Office of the Sheriff</i>	58	58	60	63	70	7
<i>Adult Detention</i>	29	35	39	38	37	(1)
<i>Building Inspections</i>	8	8	8	8	9	1
<i>Animal Services</i>	8	8	8	8	8	0
<i>Office of Emergency Services</i>	24	33	33	33	33	0
<i>General Property / Maintenance</i>	6	6	6	6	6	0
<i>Community Youth Services</i>	2	2	2	2	2	0
<i>Options Program (Juvenile crime control)</i>	3	3	3	3	4	1
<i>Parks and Recreation</i>	8	9	9	10	11	1
<i>Library</i>	7	7	7	7	7	0
<i>Planning and Zoning</i>	6	6	6	6	6	0
<i>Economic Development</i>	2	2	2	2	2	0
Total General Fund	251	271	275	276	290	14
Other Funds:						
<i>Carver Technical Center</i>	0	0	0	0	0	0
<i>Department of Human Services</i>	121	125	126	126	126	0
<i>Airport</i>	2	2	2	2	2	0
<i>Emergency Communications Center (E911- Dispatch)</i>	26	26	26	27	27	0
 <i>Environmental Services</i>	 14	 15	 15	 15	 16	 1

	FY19	FY20	FY21	FY22	FY23	Chg
Total Other Funds	163	168	169	170	171	1
TOTAL FULL TIME EMPLOYEES	414	439	444	446	461	15
General Fund:						



Changes:

Court Security: *(increase in position - moving 1 Adult Detention Deputy from Jail)*

Office of the Sheriff: *(increase by 7 - BoS approved mid-year of FY22)*

Adult Detention (Jail): *(decrease in position moved 1 Adult Detention Deputy to Court Security)*

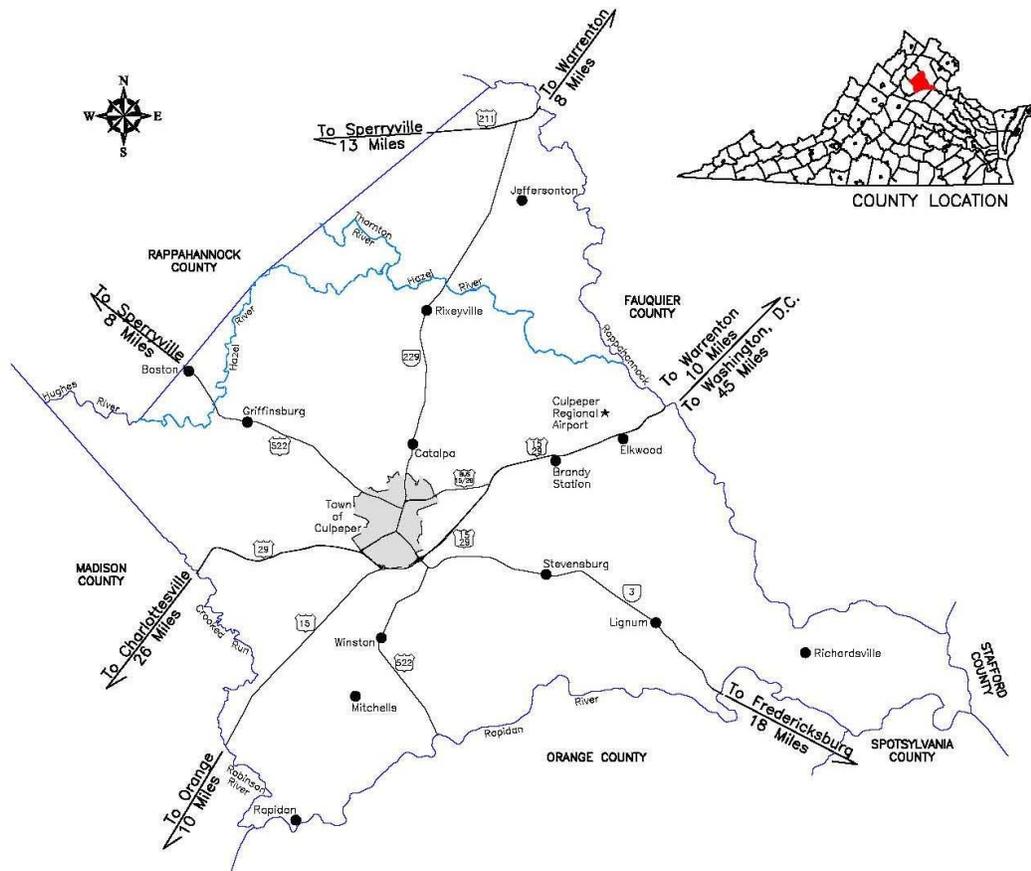
Treasurer: *(decrease due to technology able to reduce 1 deputy clerk position to part time)*

7 new positions added to budget - please see transmittal letter - Human Resources; Reassessment; Clerk's Office; Building Dept; Drug Court (new); Parks & Recreation (Fieldhouse); Environmental Services.

Buildings & Grounds was changing 1 position for another - no chg in total positions;

Finance & Options - both moved 1 position from PT to FT.

COUNTY MAP



The County of Culpeper is located in north central Virginia and experiences a relatively moderate climate. The County encompasses a land area of 389 square miles of gently to heavily rolling hills in its western portion, to flat coastal plains in the east. Culpeper is midway between Washington, DC and the Skyline Drive, Mount Vernon and Monticello, Bull Run and Appomattox, and between the Blue Ridge Mountains and the deep blue Atlantic.

The Town of Culpeper, the county seat, is 76 miles southwest of Washington, DC, 80 miles north of Richmond, and 45 miles north of Charlottesville. Four US primary routes (15, 29, 211 and 522) and two State primary routes (3 and 229) traverse the County. Four Interstates (64, 66, 81 and 95) are within 45 miles. The Washington-Dulles International Airport is within 50 miles. Culpeper is located on the Route 29 Corridor, one hour from the world's center for technology development in Northern Virginia.

TRANSMITTAL LETTER



County of Culpeper
John Egertson, AICP, County Administrator
302 North Main Street, Culpeper, Virginia 22701
Telephone: (540) 727-3427 Fax: (540) 727-3460
Email: jegertson@culpepercounty.gov

May 3, 2022

The Honorable Members of the Board of Supervisors
County of Culpeper
302 North Main Street
Culpeper, VA 22701

Dear Members of the Board:

I am pleased to submit the attached adopted FY23 (2022-2023) Annual Fiscal Plan for the County of Culpeper. Included are my recommendations for Schools and General Government.

This budget represents the culmination of a great deal of effort on the part of our staff and input from our County Agencies. We believe the format of this budget document serves the informational needs of our citizens by providing complete and accurate information about the adopted budget.

Key Points - FY23 Budget

- 1) Not a reassessment year for the County;
 - a. current real estate rate proposed & adopted to remain at \$0.55
 - b. No other tax rate changes are currently proposed or adopted, except passenger vehicle PPTX;
- 2) Restores the 2 last positions of the 7 which were frozen from March '20 through July '21. One is an Administrative Specialist in the Real Estate Assessment office and the other is a Maintenance Tech II position being transferred to a Sr. HVAC position in Environmental Services;
- 3) Adds new positions: 7 full time; 4 part time part time;
- 4) Salary treatment: 3.57% COLA plus pay-for-performance (0-2%) with average PFP 1.76%;
- 5) Increase in personal property & local sales tax revenue projection;
- 6) Removes Vehicle License Tax and Transient Occupancy Tax from budget - revenues will no longer be assessed/collected;

- 7) State revenue increases for the County and Human Services are approximately \$500K;
- 8) Overall budget increase from \$190.6M to \$211.5M;
 - a. Increase in \$6.7M state revenue for Schools;
 - b. Increase of \$3.8M in one-time funding from the Commonwealth for School construction items, both capital and operating.
 - c. Increase in \$2.3M federal revenues for Schools;
 - d. CIP increasing from \$11M to \$14M, in local dollars;
- 9) Fund balance for year-end, 6/30/22 is projected to be approximately \$41.4M, remaining above the County policy which is 10-15% of total operating budget. The projected figure based upon the adopted budget stands at 13.87%.

Challenges for the FY23 Budget

- ◆ Dating back to FY06, we began a “zero-based” budget process. During the budget call, all departments and Constitutional Officers are asked to zero out and justify all individual line items in their budget to verify real needs. We continue this process through the FY23 budget.
- ◆ The County will always strive to maintain a reasonable tax structure by effectively and responsibly balancing the increasing demands for services with available resources in order to ensure that Culpeper County citizens get the maximum return from their tax dollars.
- ◆ Regardless of the state of the economy throughout the years, the County has worked to avoid raising taxes and to remain cognizant of our established fund balance policy, which is to maintain an amount equal to between 10% and 15% of the operating budget within the General Fund. With this budget, Culpeper will continue to have the lowest tax rate of any county within the regional planning district. This budget requires the use of \$14.1M from the fund balance for capital projects (one-time costs), while adhering to the fund balance policy.
- ◆ The County will always monitor the local economy as well as the economy of the Commonwealth and the national economy to ensure that a sustainable budget is prepared. The local economy is doing well based upon sales tax revenue and building & zoning permit revenues indicating that the economy is rebounding as we near the end of the COVID-19 pandemic. The School Superintendent has prepared his budget for FY23 on an unreduced enrollment figure from the FY22.
- ◆ For the fiscal year ended June 30, 2021, the Commonwealth of Virginia ended with a \$2.6B surplus of funds, the largest in the Commonwealth’s history. Total revenue collections grew 14.5% over fiscal year 2020, ahead of 2.7% growth projections. Revenues from the Commonwealth for FY23, excluding schools and DHS, will be increasing by approximately \$400K due to

5% pay increases for all State Compensation Board positions. That funding will come into the county to help offset actual raises for all Constitutional Officers and their staff.

- ◆ Moving into FY23, the Commonwealth is anticipating a reduction in the unemployment rate from 5.4% to 4.3%. They are projecting an increase in personal income of 0.4%; and wages are anticipated to increase by .9%.
- ◆ The 2022 session of the Virginia General Assembly ran from January 12th to March 12th 2022, and the lawmakers adjourned without approving a new 2-year budget. The Governor has called for a special session for the General Assembly.
- ◆ Due to the rising values of used vehicles, the Virginia General Assembly adopted State Code provisions to allow for localities to tax passenger vehicles which fall under certain criteria under a new classification. This allows localities the ability, should they choose, to provide some relief to their citizens by lowering the tax rate applied to used passenger vehicles. This change was adopted into law under Code Section 58.1-3506(1)(A)(48). However, the new law contains a sunset provision of 2025, and at such time, these vehicles will have to be moved back to the classification established under the original code section. The Culpeper County Board of Supervisors took advantage of this for the benefit of its citizens, decreasing the rate for passenger vehicles by \$.50 per \$100 assessed value, from \$3.50 to \$3.00. With the increase in assessed values, no change in revenue was made from the proposed to the adopted version of the budget.
- ◆ The County's economic projections reflect recovery, with the unemployment rate in January 2022 at 3.0% vs 4.70% in January 2021. The unemployment rate for the Commonwealth of Virginia for January 2022 was 3.3% and nationally the unemployment rate in January 2022 was 4.0%. The median household income for Culpeper is \$77,569, while the median household income for Virginia is \$76,398 and for the U.S. it is \$67,521. The County's population has grown approximately 12.6% from 2010 to 2020. With the growth continuing in the County, the economy for Culpeper appears vibrant and sound. The additional growth in the County can mean demand for additional services as well as bringing more revenue to the County from additional sales tax, real estate tax and personal property tax.
- ◆ At a public hearing on May 3, 2022, the Culpeper Board of Supervisors adopted a six (6%) meals tax effective January 1, 2023. While no revenue projections were included in either the proposed or adopted FY23 budget, revenue collections will begin during FY23 and will flow into the General Fund. For the FY24 budget, revenue projections will be made and used in the budget to offset General Fund expenditures.

- ◆ As part of the calculations for salary adjustments, the County reviews the previous calendar year consumer price index change. For calendar year 2021, the CPI was 7%; as of April 30, 2022 the CPI is now 8.6%. This is something for the County to monitor moving forward into FY23 for spending purposes.
- ◆ The FY23 budget continues our established practice of calculating salary adjustments as outlined in the Personnel Management Plan. That process includes a two-fold approach, taking into account a COLA for employees as well as a pay for performance increase based upon annual performance evaluation results.
- ◆ Included in the FY23 budget is the restoration of the last two (2) full time positions which were vacant at the onset of the COVID-19 pandemic, and were removed from the FY21 budget. These positions include:
 - Administrative Specialist I in the Real Estate department; and
 - General Maintenance Tech II position in the Buildings & Grounds division of Environmental Services Department. In the FY23 budget the request was then to change this position into a Sr. HVAC position.
- Also included in the FY23 budget are 7 new full-time positions and 4 new part time positions. These positions include:
 - The Human Resources Department has requested an additional Benefits Specialist due to the increase in volume of employees;
 - The Real Estate Department has requested a Real Estate Technician;
 - The Circuit Court Clerk's Office has requested an additional deputy clerk to assist in the courtrooms;
 - The Building Official's Department has requested an additional inspector due to the large quantity of permits which are being issued;
 - Environmental Services has requested a County Engineer. The County previously had such a position, but it was dropped several years ago. This position will be split between Buildings & Grounds and Water & Sewer overhead.
 - Through the efforts of the CJS Director and the CW Attorney, a drug court is being established with funding through the federal government. As such, a new Drug Court Coordinator position has been requested, to be fully federally funded.

- The Parks & Recreation Department has requested a new Facilities Manager to oversee the new fieldhouse which is currently under construction. This position will oversee the programs held at the Fieldhouse and will manage memberships.
- The Parks & Recreation Department has also requested part time assistance at the Fieldhouse to facilitate opening and closing of the building, particularly nights and weekends.
- The Library has requested two additional part time employees. These two positions will be utilized for additional hours for nights and Sundays.
- The Building Official has also requested a part time Plan Reviewer. This position will aid in reducing the wait time for permits to be issued due to the volume of requested permits.

TAX RATES AND FEES

FY23 is not a reassessment year. This adopted budget maintains the real estate tax rate at \$0.55 per \$100 of assessed value. The needs of the Volunteer Fire & Rescue Departments and the Emergency Services Department dictate that this budget include a F&R levy rate increase from \$.07 per \$100 of assessed value to \$.08 per \$100 of assessed value, while the General Fund RE rate will decrease from \$.48 per \$100 of assessed value to \$.47 per \$100 of assessed value.

The adopted budget maintains the current personal property tax rates as follows:

- \$1.50 per \$100 of assessed value for recreational personal property;
- \$1.00 per \$100 of assessed value for Passenger Carrier vehicles (30 or more passengers);
- \$0.0001 per \$100 of assessed value for airplanes;
- \$3.50 per \$100 of assessed value for all other personal property, except vehicles under Code Section 58.1-3506(1)(A)(48);
- \$3.00 per \$100 of assessed value for all vehicles under Code Section 58.1-3506(1)(A)(48);
- \$2.00 per \$100 of assessed value for Machinery & tools;
- \$0.0001 per \$100 of assessed value for motor vehicles for volunteers

The following chart compares of Culpeper County with the surrounding counties from our regional planning district. The listing includes the county populations and tax rates.

REGIONAL COMPARISON

COUNTY	Current	Proposed		Proposed			FY22 Per Capital Spending	FY23 Per Capita Spending
	RE Tax Rate (FY22)	RE Tax Rate FY23	PPTX Rate	FY22 Total Budget	FY23 Total Budget	Population		
Culpeper	\$ 0.55	\$ 0.55	\$ 3.50	\$190.6M	\$211.5M	52,605	\$ 3,623	\$ 4,021
Fauquier *	\$ 0.994	\$ 0.994	\$ 4.65	\$340.6M	\$409.3M	73,291	\$ 4,647	\$ 5,584
Rappahannock**	\$ 0.67	\$ 0.55	\$ 3.25	\$27.9M	\$32.9M	7,406	\$ 3,769	\$ 4,441
Orange ***	\$ 0.72	\$ 0.75	\$ 3.50	\$122.0M	\$127.7M	36,341	\$ 3,358	\$ 3,514
Madison****	\$ 0.74	\$ 0.74	\$ 3.60	\$46.8M	\$58.8M	13,871	\$ 3,373	\$ 4,241

* Reassessment for FY23 budget - equalized rate = \$0.933, advertised rate = \$0.994; No change in PP rate.

** Reassessment year - FY22 rate = \$0.67; for FY23 equalized rate = \$0.56; proposed rate = \$0.55

FY22 PP rate = \$4.25; for FY23 proposed PP rate = \$3.25

Fire Fund = \$.06 RE; \$.20 for PP - no proposed changes; note these are on top of reg. rates.

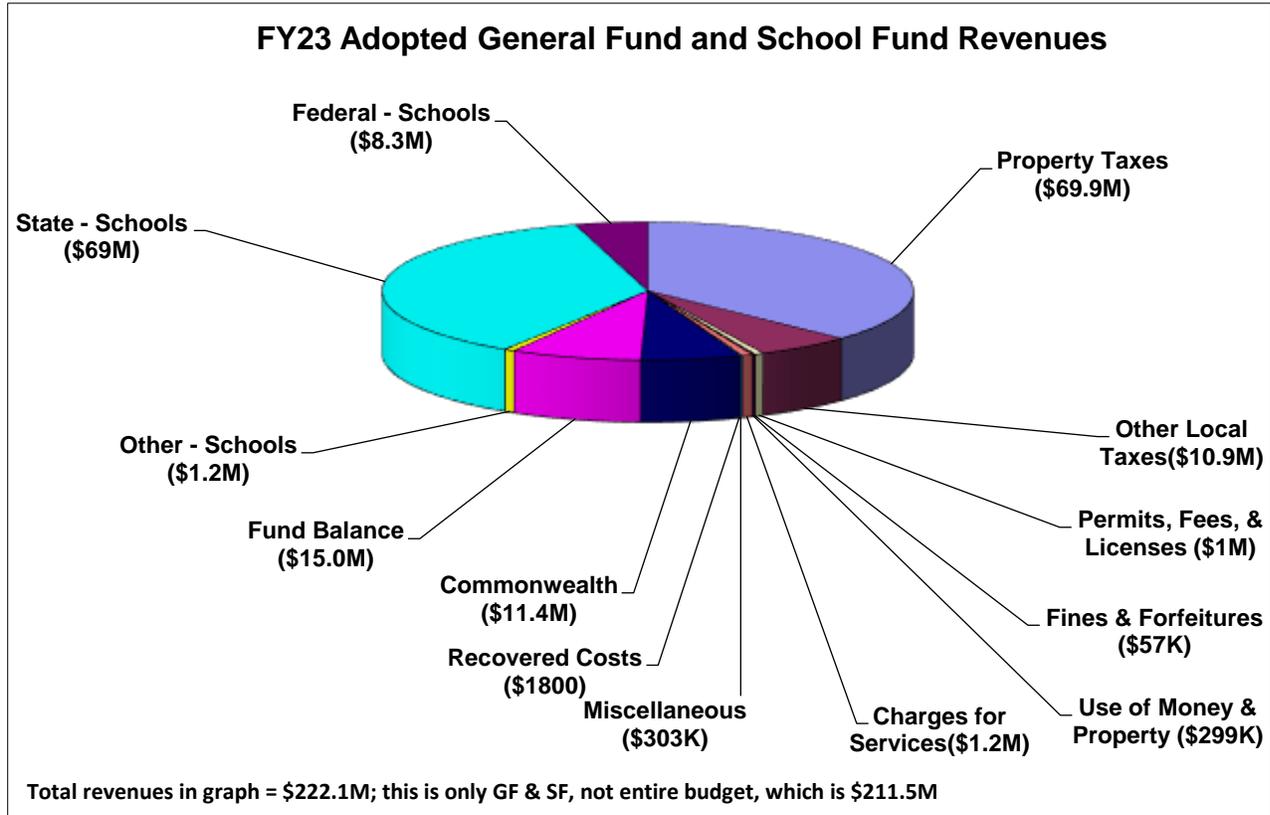
*** Current FY22 PP rate is \$3.75; BoS has voted to reduce rate to \$3.50

**** No proposed change in the PP rate.

The remainder of this letter is primarily broken down into a discussion of **Total Revenues**, followed by **Total Expenditures**.

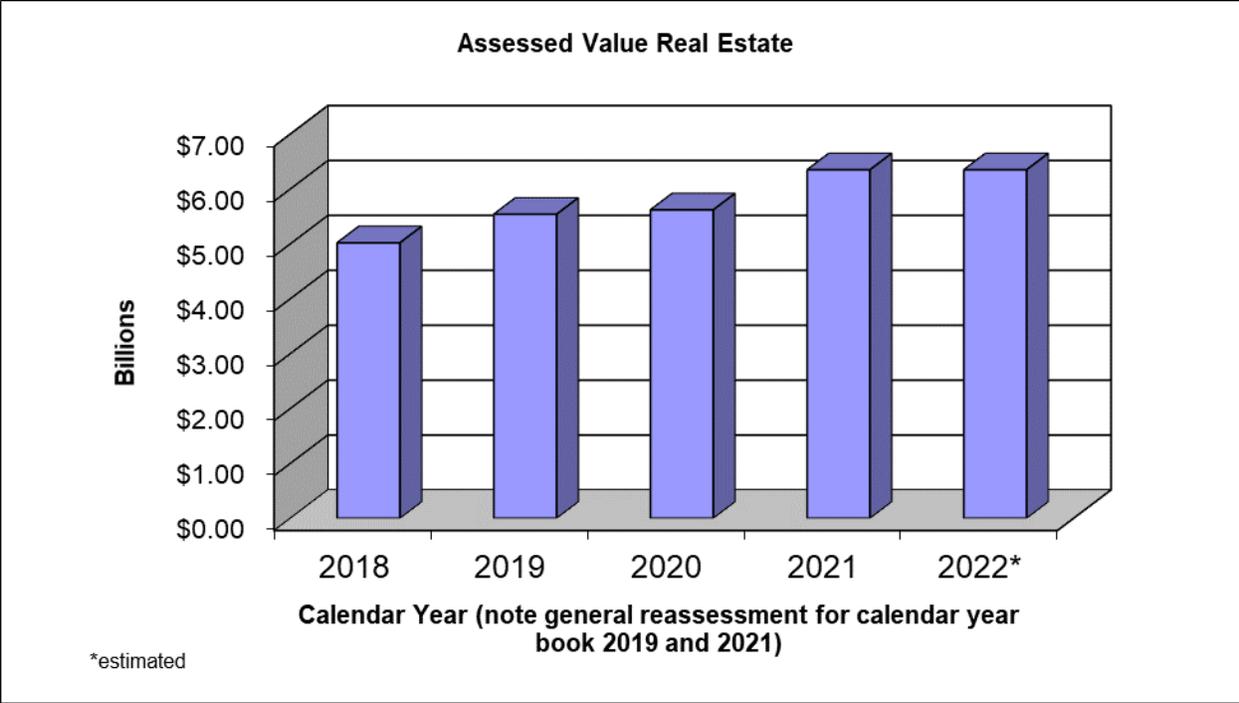
TOTAL REVENUES

The following chart depicts the fiscal year 2023 total revenues. Major sources include property tax, sales tax, utility tax and funds from the Commonwealth of Virginia.



The following table reflects budgeted and projected growth rates for the major revenues.

Major Revenue Sources	FY22 Projected Growth Rates	FY22 Projected Growth Rates
Property Tax	3.98%	5.86%
Sales Tax	15.71%	22.00%
Commonwealth of Virginia	2.70%	3.52%



The bar graph above shows the total assessed value of real property in the County. The overall value of real property in the County (excluding public service corporations) increased from \$5.62 billion to \$6.35 billion as of January 1, 2021. Real property taxes constitute 33.30 percent of the County’s projected revenues for fiscal year 2023.



The bar graph above shows the total assessed value of personal property in the County. Personal property tax is levied on the tangible property of individuals and businesses. For individuals, this is primarily associated with automobiles. For businesses, examples include motor vehicles, computers, machines, fixtures and tools.

In calendar year 2021, the assessed value of personal property in the County totaled \$1,106.35 million. This was an increase of 10.82% percent over the \$998.33 million in calendar year 2020. The calendar year 2021 book collections occur during FY22, and are normally used as a starting point for projections for the upcoming FY23 budget. The fiscal year 2023 budget is based upon maintaining the current personal property tax rates.

The revenue generated from a personal property tax increase in FY07, which increased the rate from \$2.50 to \$3.50, was and continues to be used to offset debt taken on for the construction of Eastern View High School. This debt will be paid off in FY2033.

During the FY14 budget process, the Board of Supervisors approved the proration of personal property taxes, thereby taxing citizens for personal property only for the period of time that they lived in the County or only for the time-period citizens actually owned the subject property. This approach has generated additional revenue for the County.

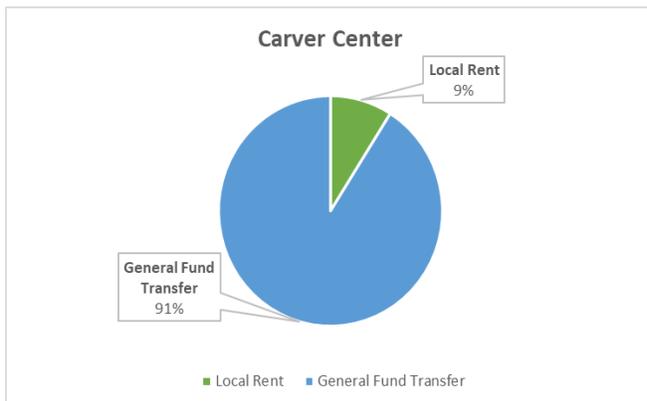
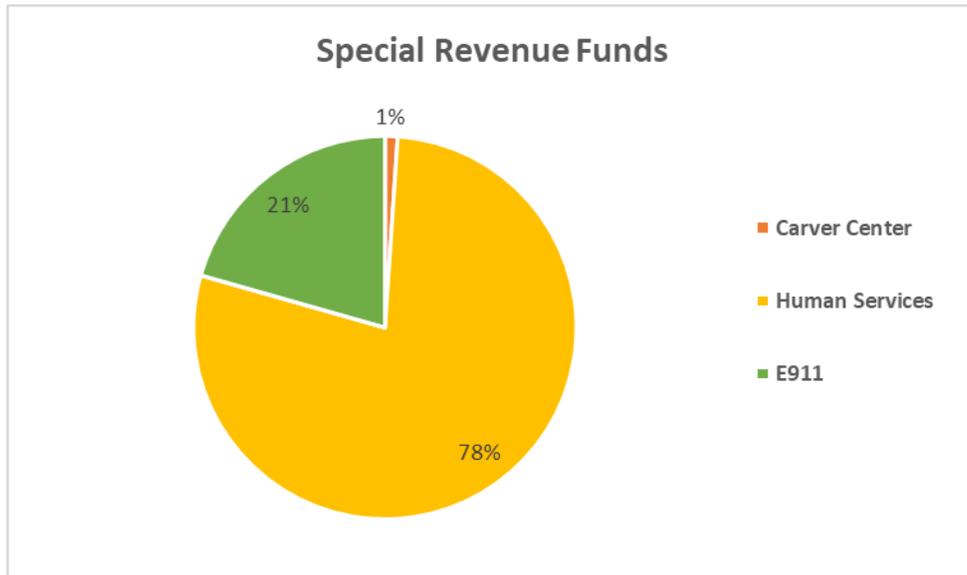
Local Sales Tax – The adopted FY23 budget projects that sales tax revenue will increase by approximately \$1.1M or 15.7% from FY22. For the FY21 budget, sales tax projections were decreased based on assumptions that because of the COVID-19 pandemic, spending in the community would decrease. However, with stores such as Walmart, Target and Lowes remaining open, and with taxes collected by online retailers such as Amazon, sales within the community continued to be strong and net sales tax collections for FY21 exceeded the FY21 budget by \$2.4M. For FY22, sales tax is again on track to exceed the FY22 budgeted amount by approximately \$2.0M. Sales tax payments to the County are on a 2-month delay from the month collected and submitted to the Commonwealth.

Commonwealth of Virginia – Revenue from the Commonwealth of Virginia, excluding school funding and Human Services funding, is projected to increase from FY22 to FY23. During FY21, the General Assembly fully allocated the state recordation tax for localities to the Hampton Roads Regional Transit Fund, thereby removing approximately \$200,000 in state funding from the County in FY21. However, the FY23 revenue from the Commonwealth, again includes a 5% increase in allocation for salaries for all Constitutional officers and their staff from the State Compensation Board.

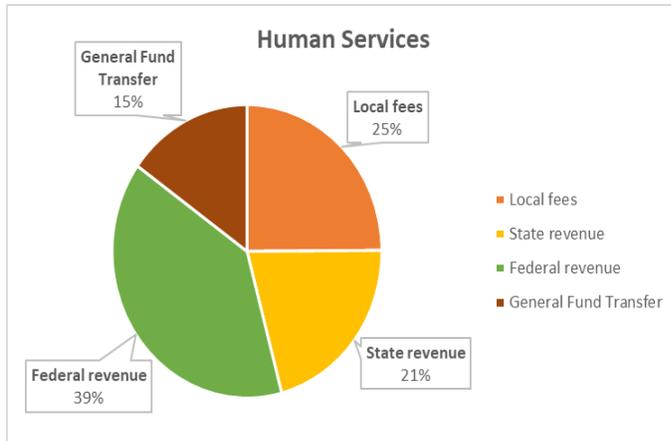
Beginning in FY12, the Commonwealth passed on to localities the cost of LODA (Line of Duty Act). This program provides benefits to state and local public safety officers due to death or disability resulting from the performance of their duties. The LODA program continues in the FY23 budget at an estimated cost of \$90,000.

The Commonwealth of Virginia, as part of its biennium budget for FY13-14, initiated retirement program reform. Therefore, for FY13, the Commonwealth mandated that all localities and school systems begin withholding 5% of employee salaries, pretax, to go toward the employee’s pension. The mandate further included that all localities would increase all Plan I employees’ creditable compensation by 5%. Localities had an option to phase in the 5% increase over the course of 5 years. The Phased approach was intended to cover the increased cost to localities of FICA and Workers Compensation insurance on the higher creditable compensations. These expenses were not fully recognized by the Commonwealth when the initiative first began. The County of Culpeper assumed the entire 5% in FY13 in order to eliminate the need for further changes in successive years. Beginning in January 2015, the VRS began its hybrid plan, in which all new hires must enroll if they have never worked under the Virginia Retirement System previously, and if they are not eligible for either Plan I or Plan II.

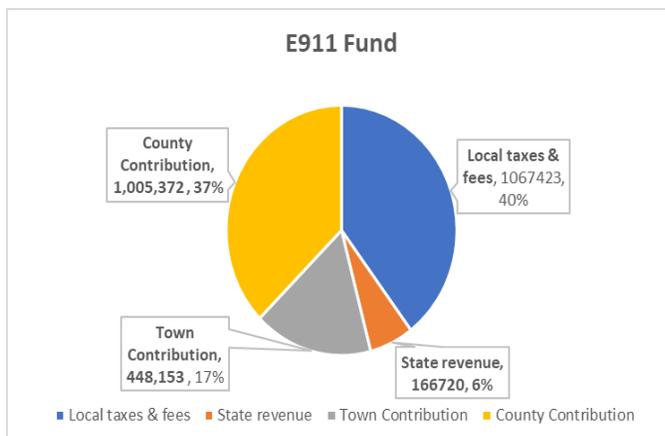
SPECIAL REVENUE FUNDS



Carver Center Fund – For fiscal year 2022, the budget includes funding of \$189,903 for the maintenance of buildings at the Carver Center. This fund has projected revenue totaling \$12,000 from charges for rent. The County’s General Fund will contribute the remaining \$177,903.

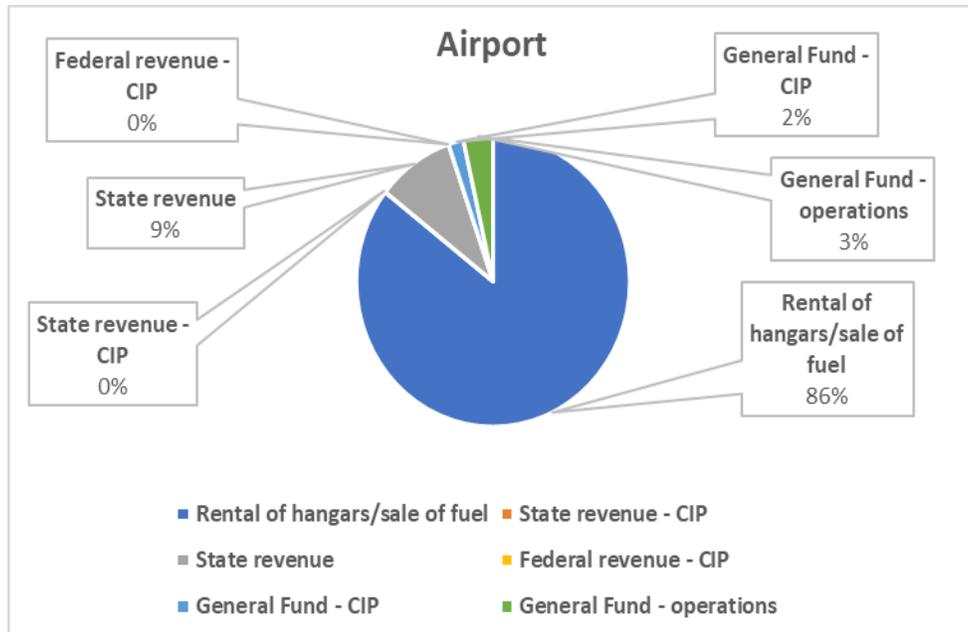
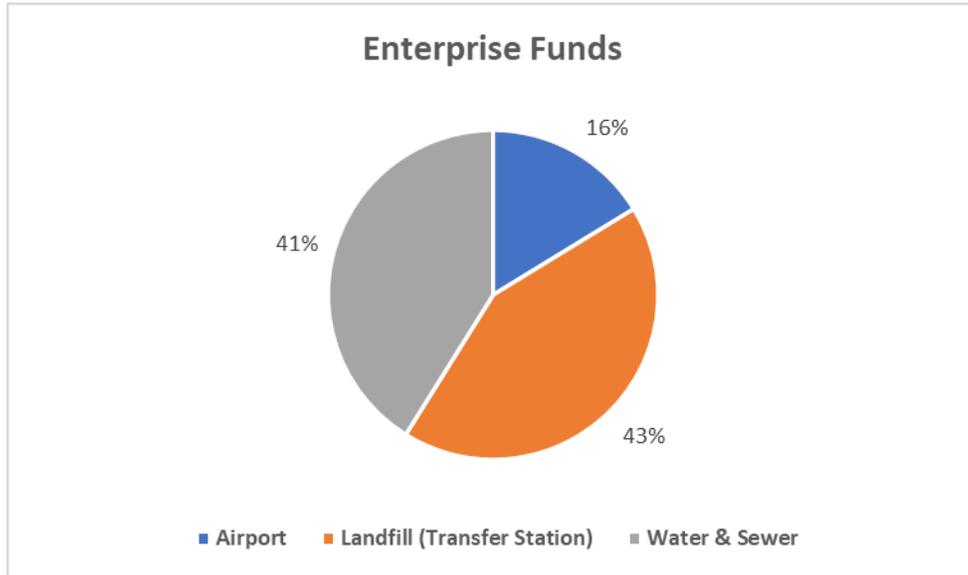


Human Services Fund - Revenue totals \$14,032,639 and is primarily State and Federal aid to Social Services programs with matching funds of \$2,039,811 from the County for operations. Also this year, the Human Services Fund will pull \$72,000 from its fund balance to fund some one-time small capital items. In addition to the operations of the Social Services Department, this fund also accounts for the operations of the Day Care Program, Cosmetology Program, Head Start and Early Head Start.



E911 Fund - This fund includes projected E911 tax revenue totaling \$1,088,172. In addition, the County's General Fund will contribute \$1,155,290; the Town of Culpeper will contribute \$785,486; the Commonwealth of Virginia will contribute \$173,230 and for FY23 \$186,694 will be pulled from the E911 Fund Balance for a one-time capital cost for a new CAD System. Total revenue for the E911 Fund \$3,688,872

ENTERPRISE FUNDS





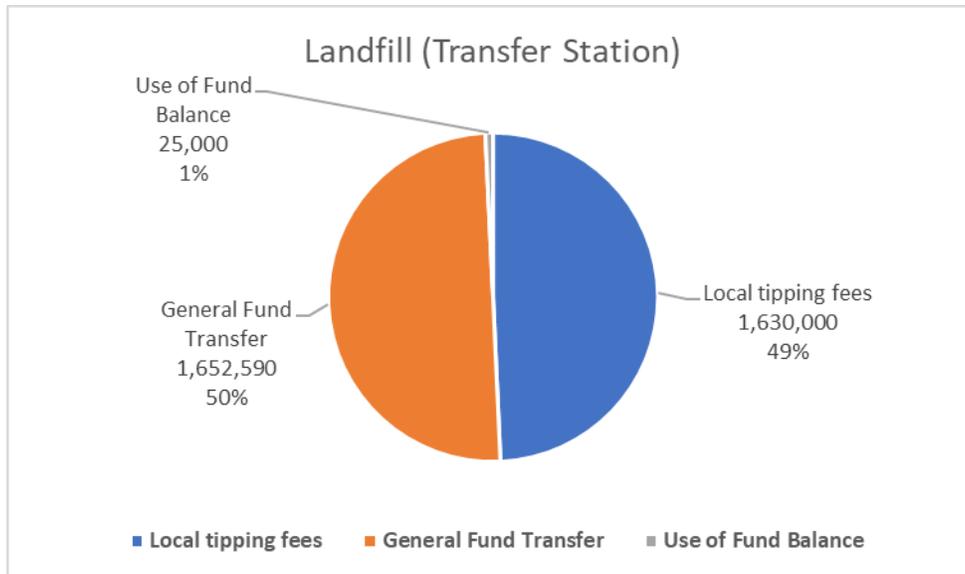
Airport Fund – The estimate of Airport revenue for FY23 is \$1,079,676. This amount includes rental of hangars, sale of aviation fuel and maintenance grants from the Virginia Department of Aviation. Due to the implementation of GASB 34, the Airport fund is an enterprise fund as opposed to a special revenue fund.

Further, because of GASB 34, capital improvement projects related to the Airport are now budgeted within the Airport fund as opposed to the County CIP fund. The FY23 budget includes one (1) CIP project. The project is East Side Terminal Area Plan. The project totals \$113K. 80% or \$90,400 is funded by the Commonwealth of Virginia, Department of Aviation, with the other 20%, or \$22,600, funded by the County.

For FY18, the operating budget for the Airport was self-sustaining and did not require any General Fund assistance for operations. However, for FY19 through FY22 the Airport has not been self-sustaining. The reason for this was a revenue shortfall caused by pavement rehabilitation around the hangars, which began in FY18 and continued into FY21. There was displacement of various aircraft while the pavement was rehabilitated, therefore, with the displacement of aircraft, hangar rent during those periods was not charged for the affected aircraft. Consequently, for those years the General Fund provided funding to offset operations.

For FY22, the Airport continues to be non-self-sustaining, with assistance from the General Fund of \$25,959 for operations. The main driver behind this General Fund assistance is a reduction in fuel sales and therefore fuel sales revenue has been reduced.

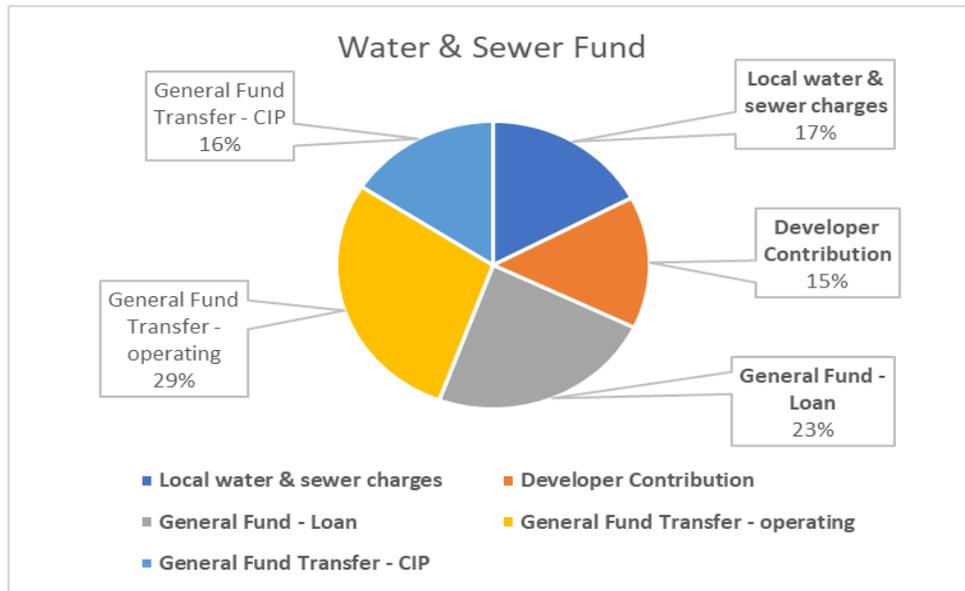
For FY23, the Airport again is not self-sustaining. The primary driver behind this fiscal year's shortage is increasing personnel costs, both full time and part time.



Arial View of Culpeper County Transfer Station

Landfill Fund – The estimate of fees generated at the solid waste transfer station for FY23 is increasing from \$1,620,000 to \$1,630,000, a \$10K or 0.62% increase. The reason for the increased estimate of fees is due to a projected increase in volume of waste to be collected. The utility tax collected and transferred from the General Fund will be \$1,652,590, and there will also be a pull from the Landfill Fund balance of \$25,000 for the purchase of some one-time capital items, bringing the total revenue to \$3,307,590.

Similar to the Airport fund, due to GASB 34, all capital improvement projects related to the solid waste transfer station are now budgeted within the landfill fund as opposed to the County CIP fund. For fiscal year 2023, there are no CIP projects scheduled to occur.



Water and Sewer Fund - This fund also operates as an enterprise operation, which means that the County recovers its costs of providing services from those who use the services. The estimate of fee revenue for FY23 is \$550,771 from fees collected from sale of water and sewer services. An additional \$748,146 will come from a loan from the General Fund. The General Fund will transfer \$911,524 for operations.

In prior years, this would have been considered revenue from funds proffered for the Clevenger’s Village water and wastewater system as an offset to operating losses until the system could be self-sustaining, however, those funds have been depleted. Therefore, beginning in FY22 this amount has been budgeted as a loan from the General Fund until there is enough build-out of homes to fully sustain the Clevenger’s water system. The total revenue for the Water and Sewer Fund to \$2,210,441 for operations. There was one capital project in the Water and Sewer Fund for FY17 and FY18. Funds in the amount of \$1,200,000 and \$750,000, respectively, will come from the Landfill fund balance to continue the construction of a public water supply system (Cherry Hill) near the closed landfill in order to provide an alternate water supply to residences. Further, there are two (2) CIP projects scheduled to occur in FY23. First, the Water Sewer Scada System, with funds for the project in the amount of \$180,000 coming from the General Fund. The second project is the Somerset gravity sewer line. The developer will contribute 59% or \$475,000 while the General Fund will cover the balance of the cost of \$325,000.



CULPEPER COUNTY Public Schools

Component Unit School Funds

State revenues will provide \$68,977,569 or 62 percent of the funding for the Culpeper County Public Schools (CCPS) for the fiscal year 2023 budget. These revenues are divided into several categories:

Sales tax – Revenue from a one and 1/8 percent portion of the State sales tax returned to localities is designated for public school education. This component of State sales tax is distributed based on a locality’s school age population. The fiscal year 2023 estimated amount of sales tax is \$12,138,792.

State Categorical Funds – This funding stream is offered as an offset to specific services provided by the local school district. Funds are provided in direct relation to the cost and level of services provided. Projected state revenues for FY23 total \$56,838,777.

Standards of Quality – State funds are largely distributed based upon an “equalized” formula that takes into account a locality’s ability to pay. This “composite index” is applied to various revenue accounts to ensure an equitable distribution of State funds to all school districts. The State assumes a 50/50 sharing of the costs to fund Standards of Quality (SOQ). Culpeper’s Composite Index is .3594. Therefore, the State provides 64.06 percent of the estimated SOQ costs, with Culpeper County providing 35.94 percent. For each SOQ item, the State has established a per pupil cost for each locality based upon the school district’s cost experience and the State’s established staffing levels for the specific initiative. State revenue is established by multiplying the number of students in the average daily membership by the per pupil amount, and then by the composite index.

Federal Revenue -- Amounts in this section of the revenue budget represent the Federal offset of certain specific programs. Some of these programs require a local funding match, while other programs are fully funded (self-sustaining). Most of the self-sustaining programs are mandated or are grant initiatives. It is expected that at the end of the year these programs will be cost/revenue neutral. Federal funds will provide \$8,325,861 of the school’s estimated revenue. Federal funding is increasing in FY23 over FY22 by approximately \$2.3M or 37.67%.

Other Revenue – Revenue in this section is derived from non-government sources. These funds come primarily from fees for services and specific cost recoveries. Other Revenues will provide \$1,186,796 of the school's budget.

Local Revenue – Local funds are provided for regular school operation, including the local share of the State Standards of Quality. Additional local funds are appropriated for debt service. Local revenues will provide \$33,546,086 or 29.94 percent of the school operating budget. This is an increase from FY22 of 1.26%. These figures do not include debt service or CIP.

Food Service - Fees charged for meals eaten in the cafeteria and State and Federal reimbursements provide the sources of funding for the Food Service Program. FY23 revenues are projected at \$4,387,056, an increase of \$110,591 from fiscal year 2022.

TOTAL EXPENDITURES

The adopted fiscal year 2023 Budget is \$211,548,114, including \$129.3 million for School expenditures and \$82.2 million for all other operations. This represents an increase of \$20.9M or a 11% increase from the fiscal year 2022 budget. The majority of this increase consists of \$13.3M for School operations-comprised of \$10.6M additional school revenue from the Commonwealth of Virginia; \$2.3M additional school revenue from the Federal Government; and \$.4M additional local funding for operations of the Schools.

There is a \$2.76M increase in the County and school capital projects for FY23.

The County’s budget is financed through a number of sources for its operations. Outlined below is a summary of major expenditure areas:

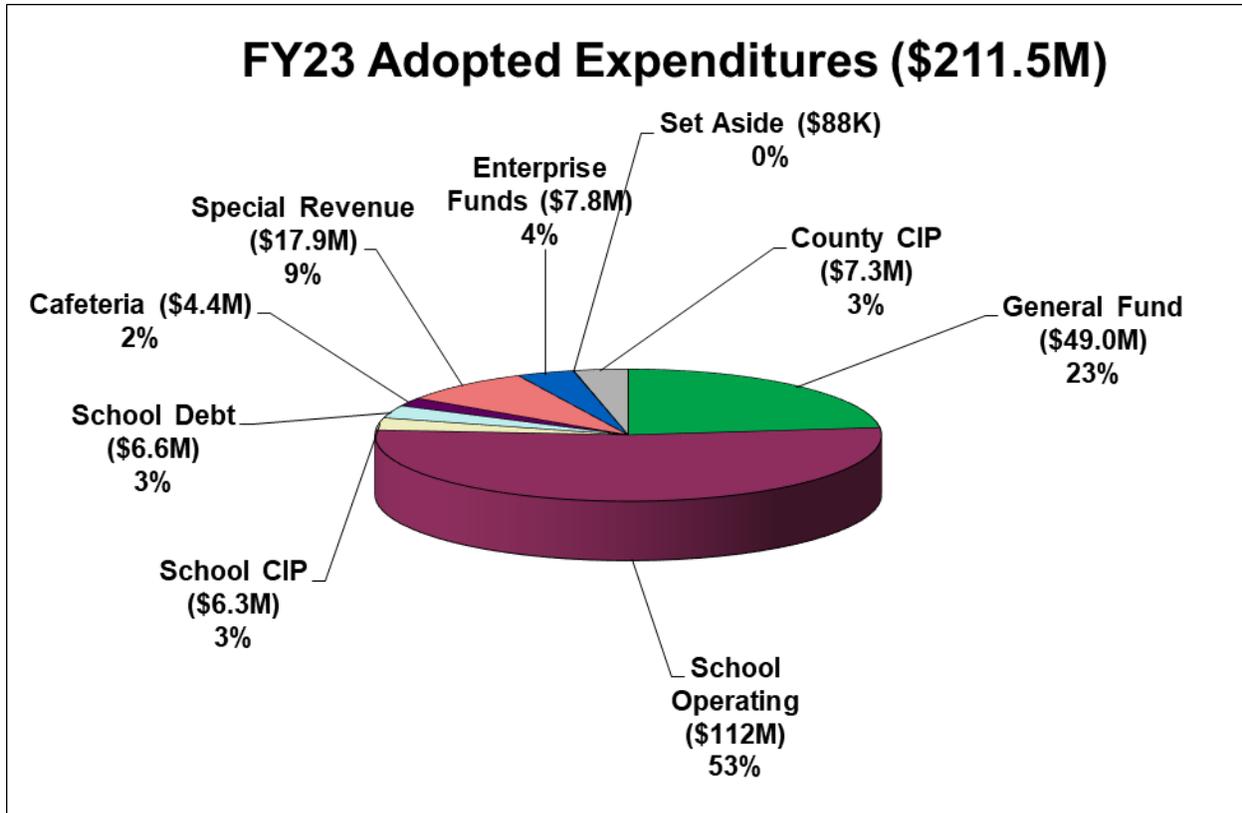
Major Expenditure Category	FY2023 Annual Budget	Change from FY2022
General Government	\$49,132,556	\$4,097,266
School Operations	\$123,034,451	\$12,553,066
Special Revenue	\$17,911,414	\$3,210,799
Enterprise Fund	\$7,760,105	(\$920,839)
Set-Aside Future Capital	\$88,400	(\$747,100)
School Capital Fund	\$6,311,188	\$2,693,017
County Capital Fund	\$7,310,000	\$71,600
Total	\$211,548,114	\$20,957,809

As the table above indicates, \$4,097,266 is the adopted increase for the General Government expenditures. The primary increases in the budget are adding back the last 2 of the 7 positions which were frozen March 2020; the budget also includes 7 new full-time positions as well as four new part-time positions, and returns to the standard salary treatment for County employees as discussed earlier. Additionally, health insurance is slated to increase by approximately 4.00% in FY23 over FY22. The adopted budget does not “hold harmless” the employees from this increase.

There is a budget increase for school operations. Primarily the increase addresses salary adjustments and health insurance increase for staff, additional staffing needs and \$3.8M in one-time funding from the state for various “capital” needs. Some of the capital items are true capital expenditures, while others fall below the threshold of a capital item, but are replacements for other items.

Special Revenue funds are projected to increase by approximately \$3.2M. There is an increase in the E911 Fund for FY23 for salary adjustments, which includes new pay scales for the dispatchers. The Department of Human Services has an increase of \$2.2M. \$1.4M of this increase is for a new Head Start/Early Head Start grant. The increase of \$253K in local funding serves as a match for the increase in funds from the Commonwealth. These two funding sources are being utilized for salary increases for staff.

Enterprise Funds are decreasing by \$921K. The primary reason for the decrease is due to Airport capital projects.



GENERAL GOVERNMENT

Employee Compensation

As discussed previously, the FY23 adopted budget includes salary adjustments for County employees based on providing a COLA increase and pay for performance increases. Employees are projected to receive a 3.57% increase based upon a three-year rolling average for cost of living and employees are eligible for up to 2% additional pay for performance increases as described in the Personnel Management Plan. This does not include the School System or the Department of Human Services. It does include Constitutional offices. Further, for all public safety employees (including the Sheriff's Office), pay scales have been reviewed and adjusted to offset the large discrepancies in salaries in surrounding localities. The goal of this change is for retention of current staff and to attract new staff as positions become open and available.

Employee Health Insurance

In prior years, the County's health insurance plan experienced some very large increases in premiums due to large claims experience. Therefore, in plan year 2016-17, to avoid a much larger increase of over 20%, the County opted to switch from a fully funded to a self-funded status for the health insurance plan. For this plan year, the County continues with the same insurance options of a high deductible HMO product and an HSA product for employees to choose from with several plan changes having been implemented in FY21. Until FY20, the change from fully funded to self-funded created an environment where the County was able to experience lower claims and thus lower increases in premiums. However, in FY20, the County and School System began to experience some larger claims. In FY21 the health insurance experienced a 21% increase for both the County, including the Department of Human Services and the Schools. This increase would have been higher had the plans not been modified to include higher copays, higher deductibles, higher pharmacy costs and higher out-of-pocket limits. For the FY22 budget the increase was 4.38%; and the adopted increase for FY23 is 4.0%.

New Positions

The adopted fiscal year 2023 budget includes the restoration of the last 2 of 7 positions previously frozen, seven new full-time positions and four new part-time positions as previously discussed.

GENERAL GOVERNMENT ADMINISTRATION

In most cases, departmental budgets are remaining flat, with the exception of increases related to salary treatments, new positions; and health insurance.

SPECIAL REVENUE FUNDS

Special Revenue Funds include the Carver Center, the Human Services Fund, and the E-911 Fund. Projected Special Revenue Funds total \$17,911,414, which represents an increase of \$3,210,799 or 21.8% over the current fiscal year budget.

Carver Center Fund - For fiscal year 2023, the operating budget for the Carver Center includes funding of \$189,903. The budget is primarily for the utilities and maintenance of the buildings on the campus.

Human Services Fund - The Human Services Department operating budget totals \$14,032,639. The funding for this budget is comprised primarily of State and federal aid to Social Services programs with matching funds of \$2,039,811 from the County. In addition to the operations of the Social Services Department, this fund also accounts for the operations of the Day Care Program, Cosmetology Program, Head Start and Early Head Start.

E911 Fund - The E911 operating budget of \$3,688,872 is funded partially by revenue generated by the E911 tax, as well as rent paid by cellular providers for space on the County's towers and through a small amount of state funding. The combined funding sources are not sufficient to fund the E911 Center without a local funding contribution. The County proposes to appropriate \$1,155,290 and the Town is expected to appropriate \$785,486 to fully fund the program. The Town/County split is based upon an established Agreement for operation of the joint E911 Operations Center.

ENTERPRISE FUNDS

Airport Operations - The Airport budget totals \$1,262,074, which includes the continuation of principal and interest payments on a USDA loan obtained for new hangar construction. As stated previously, the FY23 budget includes one (1) CIP project. The project is East Side Terminal Area Plan. The project totals \$113K. 80% or \$90,400 is funded by the Commonwealth of Virginia, Department of Aviation, with the other 20%, or \$22,600, is funded by the County.

Landfill - The budget recommended for next fiscal year is \$3,307,590. The budget reflects costs for solid waste transfer, hauling and disposal by our contractor. Also included are funds for hauling services from a County solid waste convenience site. As previously stated, for fiscal year 2023, there are no CIP projects scheduled to occur.

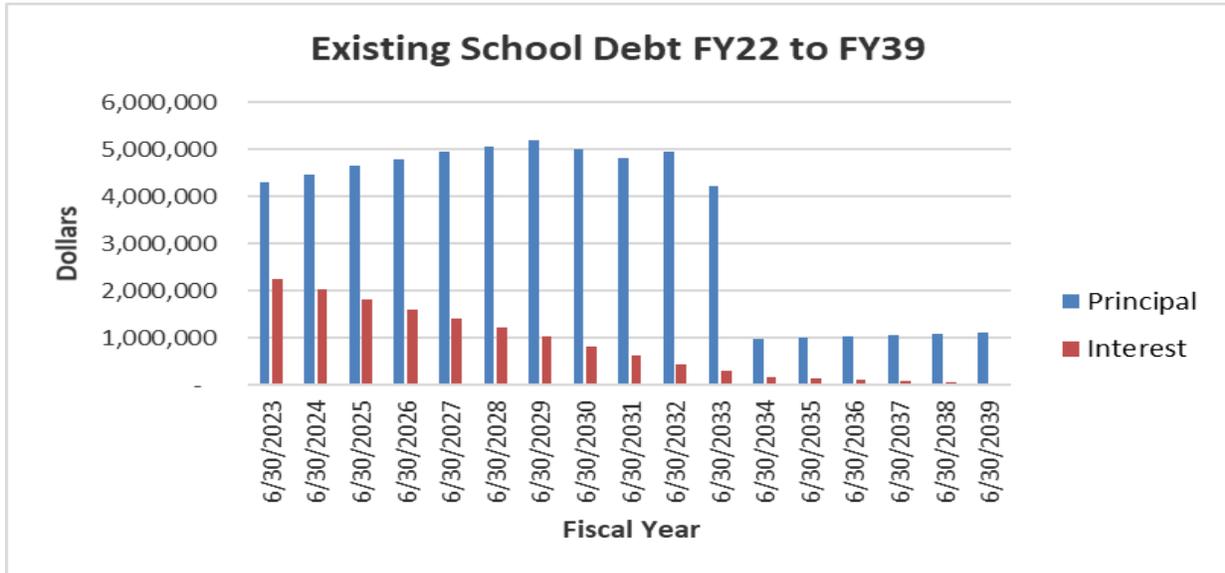
Water and Sewer - This budget totals \$3,190,441. Included are funds for maintenance of several water systems. There was one capital project in the Water and Sewer Fund for FY17 and FY18. Funds in the amount of \$1,200,000 and \$750,000, respectively, will come from the Landfill fund balance to continue the construction of a public water supply system (Cherry Hill) near the closed landfill in order to provide an alternate water supply to residences. Further, there are two CIP projects scheduled to occur in FY23. First, the Water Sewer Scada System with funds for this project in the amount of \$180,000 coming from the General Fund. The second project is the Somerset gravity sewer line. The developer will contribute 59% or \$475,000 while the General Fund will cover the balance of the cost of \$325,000.

COMPONENT UNIT SCHOOL FUNDS

The local contribution to the Culpeper County Public School System, which includes funding for ongoing operations, CIP and debt service for school facilities, is \$46,468,357. This represents 21.97 percent of the County's adopted budget, and is a 5.21 percent increase from the fiscal year 2022 contribution of \$44,167,712. The primary reasons for the increase are salary and health insurance increases; new positions; and \$3.8M of one-time funding for School capital items. Again, this includes debt and CIP. The Culpeper County Public School adopted budget may be found online at the following link:
http://culpeperschools.org/division/budget/2022_2023_budget

SCHOOL DEBT SERVICE

The total School Debt Service budget for FY23 is \$6,611,083, which is a decrease of \$810,693 from the current fiscal year. Below is a bar graph “snap-shot” of principal and interest for FY22 and a table depicting the principal and interest numerically.



School Debt Service

	FY21 Actual	FY22 Adopted	FY23 Adopted
Principal	\$2,675,022	\$4,867,591	\$4,345,928
Interest	\$2,668,836	\$2,554,185	\$2,265,155
Total	<u>\$5,343,858</u>	<u>\$7,421,776</u>	<u>\$6,611,083</u>

CAPITAL PROGRAMS

Included in the adopted fiscal year 2023 budget is \$7,310,000 for General Government capital projects.

Funding is included in the CIP for FY23 for contribution to the Culpeper County Volunteer Fire & Rescue Association (CCVFRA) which will aid with capital needs for the Association. The funds in the FY23 budget include \$800,000 to be evenly distributed amongst eight companies. The needs of the volunteer companies are numerous. An additional \$200,000 is again being set-aside in FY23 CIP for future needs to be determined by the County and the CCVFRA. The CCVFRA has implemented a

compassionate billing system for rescue squad patients, as is the current practice of the career staff.

\$500,000 is included in the FY23 CIP to fund a county-wide CCTV Security system.

\$300,000 is included for paving the parking lot at the Carver Center.

\$225,000 is included for renovations at the Options House.

\$60,000 is being set-aside for FY23, as it was for FY22 & FY21, for a roof on the Galbreath Marshall Building. This building is where the Department of Human Services houses its Daycare, Head Start and Early Head Start operations. The project will be paid for from the Daycare fund balance.

\$175,000 is included in the FY23 CIP for furniture and equipment to go into the newly constructed fieldhouse at the Sports Complex.

\$5,000,000 is included in the FY23 CIP as the local match to Commonwealth of Virginia for future revenue sharing road projects in the County.

\$6,311,188 is included in the CIP for a variety of School capital projects including construction of a new central office building; tennis court and track resurfacing; HVAC replacements at Farmington & FT Binns; roof coating for AGR Elementary; and other capital items.

The balance of the CIP includes, \$113,000 under the Airport and \$980,000 under Water & Sewer which have been previously discussed under the Enterprise Funds section.

Finally, there is a set-aside of \$88,400 from additional revenue in the FY23 budget. These funds in prior years' budgets have been set-aside for the future, either for debt service or for reduction in future debt funding. Alternatively, these funds could be earmarked for future road projects in the County through VDOT revenue sharing or other programs.

The Board of Supervisors will be asked to adopt the five-year Capital Improvement Plan for FY23 – FY27 on May 3, 2022.

The CIP process begins with project requests submitted annually at the beginning of the CIP cycle to the Planning Director from all County departments and other agencies. These requests are reviewed by the County Administrator, followed by a Planning Commission review. Once the Planning Commission has completed their review and made any recommendations, the County Administrator makes final changes prior to including it in the budget to be adopted to the Board of Supervisors.

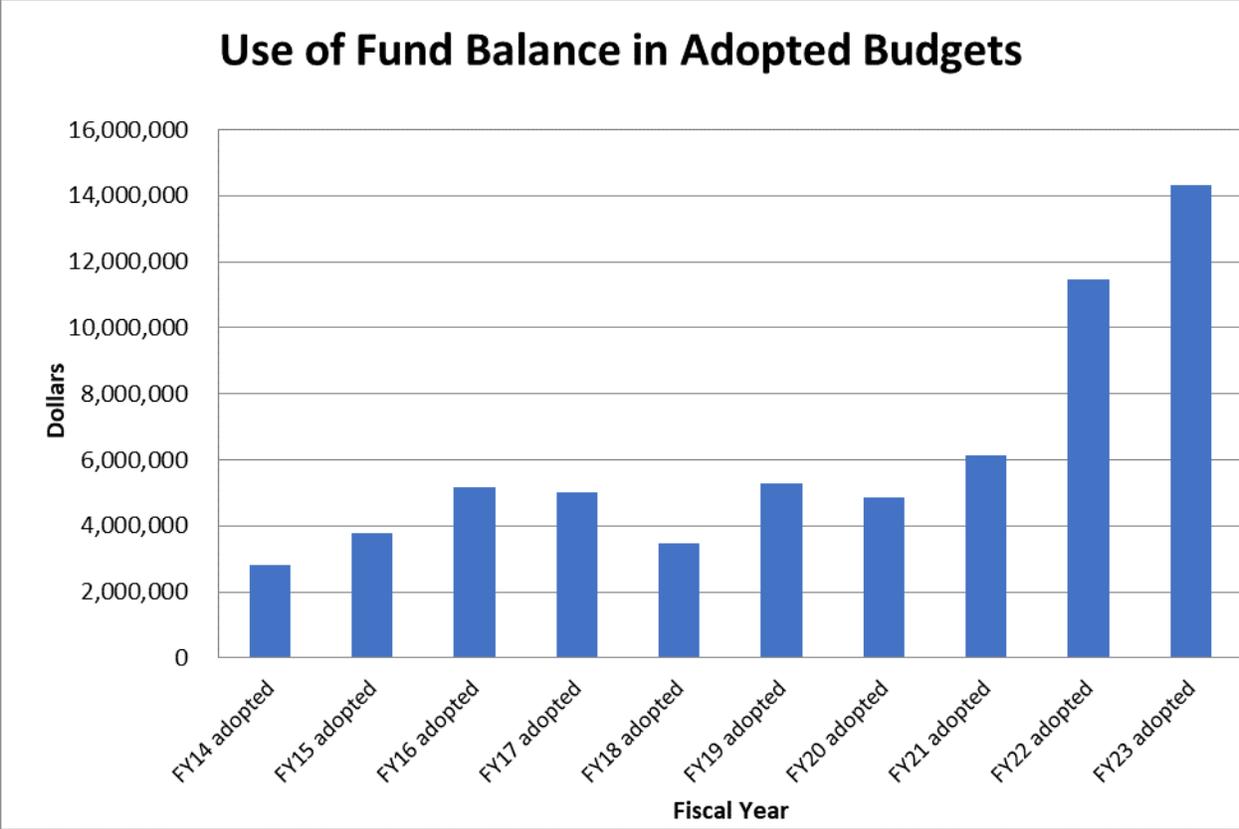
The CIP is a five-year plan, with the 1st year acting as the capital budget request for the upcoming budget. The Board adopts the CIP in conjunction with its adoption of the County's annual operating budget in May of each year.

CHANGES IN FUND BALANCE

Included in the adopted fiscal year 2023 budget is the use of some funds from the General Fund balance. The funds drawn would pay for one-time capital projects only, and would total \$14,301,864 from the balance of the General Fund. Also included in the adopted FY23 budget is \$486,694 to come from the E911 Fund balance, \$25,000 to come from the Landfill Fund balance and \$72,000 to come from the Department of Human Services Fund balance. The use of the fund balance will be primarily for County and School capital items along with some smaller one-time items. Use of the General Fund for one-time purchases has been a standard practice for many years. Bond rating agencies approve of this practice. In FY09 through FY12, because of the economic conditions, the fund balance was used to supplement operational costs. However, beginning in FY13 through the present, the fund balance has only been used for capital items. The use of the General Fund for operational, or ongoing costs, is something that should be avoided.

The County's adopted fiscal policies include a section regarding fund balance. The County's policy is to maintain 10-15% of its operating budget in the unreserved fund balance for operations. The adopted FY23 budget will meet established policy, with a projected fund balance of 13.87%.

Below is a chart showing the budgeted use of the fund balance for the past 10 years.



GFOA DISTINGUISHED BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) is an organization which recognizes budgets each year that meet certain rigorous standards. GFOA presented an Award of Distinguished Budget Presentation to Culpeper County for its annual budget for the fiscal year beginning July 1, 2021. The award recognizes a budget document that meets program criteria as a policy document, as an operations guide and as a communications medium. We believe our current budget continues to conform to program requirements and we will submit it to GFOA to determine its eligibility for the award again this year.

In closing this letter, I would like to extend my heartfelt thanks to our staff for their many hours of hard work in the development of this budget. I also wish to thank the members of the Board of Supervisors for your essential input in establishing priorities and your patience in attending numerous work sessions to arrive at this point. I look forward to a highly successful year.

Sincerely,

 John C. Egertson, AICP
 Culpeper County Administrator

COUNTY MISSION STATEMENT

The Culpeper County Board of Supervisors has an established Vision, Mission and Strategic Goals for the County. It provides guidance to the organization and ensures that the operation of each department aligns with the County's overall goals. The Quality Council, a team of staff members, made the document a working document which dates back to FY08. The Board provides staff with direction as to priorities on an ongoing basis.

Vision

Culpeper County will strive to achieve the highest quality of life possible for our community through comprehensive, innovative, responsive, and meaningful services effectively delivered by motivated and skilled employees guided by visionary leadership.

Mission

Culpeper County Government will strive to provide an environment which promotes a prosperous community dedicated to the health and safety of its citizens while providing educational opportunities and **data driven, citizen centered, performance-based management.**

Strategic Goals

Administration of Government

1. Ensure responsible management of County resources
2. Provide effective programs, efficiently managed and professionally delivered
3. Carry out the vision & mission of the Board of Supervisors

Economic Development

1. Provide the necessary infrastructure to support business development consistent with the Comprehensive Plan
2. Attract a wide spectrum of businesses
3. Recruit businesses that will raise the standard of living
4. Seek businesses that have a strong tradition of corporate stewardship

Public Safety

1. Protect people and property through effective enforcement of laws and delivery of services

Quality of life

1. Promote and encourage a safe, prosperous, and healthy environment
2. Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents.
3. Enhance and protect the rural integrity and atmosphere of our County
4. Promote our history so as to understand our past and guide us into the future
5. Enhance recreational opportunities for all citizens

Initially, the Board of Supervisors, as a whole, ranked the above listed goals by priority. Annually, all County departments are asked to review priorities based upon Board direction and to list their programs in accordance with the Board's Strategic goals. This process allows us to ensure alignment of the Board's goals with the funding to be budgeted. Mandated vs. non-mandated services and sources of funding (federal, state, local) are taken into account.

SUMMARY OF BOARD OF SUPERVISORS' STRATEGIC GOALS WITH VARIOUS IMPLEMENTATION DEPARTMENTS

Administration of Government – Responsible management of County resources. Provide effective programs, efficiently managed and professionally delivered.

Hyperlinks are active to click for quick access to department pages below.

Implementation Departments & Programs:

Administration
County Attorney
Human Resources
Procurement/Communications
Real Estate Assessment
Finance
Information Technology
Records Management
Building Department
Parks & Recreation
Library
Planning & Zoning (GIS)
Airport
Environmental Services

Infrastructure – Provide the necessary infrastructure to support business development consistent with the Comprehensive Plan. Attract a wide spectrum of businesses. Recruit businesses that will raise our standard of living. Seek businesses that have a strong tradition of corporate stewardship.

Implementation Departments & Programs:

Parks & Recreation
Planning & Zoning (GIS)
Economic Development
Environmental Services
Airport

Public Safety – Protect people and property through effective enforcement of laws and delivery of service.

Implementation Departments & Programs:

Victim Witness Program
Criminal Justice Services
Building Department
Emergency Services
Children's Youth Services
Options
Parks & Recreation
Planning & Zoning (GIS)
Airport
E911

SUMMARY OF BOARD OF SUPERVISORS' STRATEGIC GOALS WITH VARIOUS IMPLEMENTATION DEPARTMENTS (continued):

Quality of Life – Promote and encourage a safe, prosperous, and healthy environment. Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents. Enhance and protect the rural integrity and atmosphere of our County. Promote our history and values so as to understand our past and guide us into the future.

Hyperlinks are active to click for quick access to department pages below:

Implementation Departments & Programs:

Administration
Human Resources
Finance
Building Department
Children's Youth Services
Parks & Recreation
Library
Planning & Zoning (GIS)
Airport

LINKING LONG AND SHORT-TERM GOALS

The long-term goals of the Board of Supervisors are below, linked to the FY23 short-term goals included in the FY23 budget document with the department(s) responsible for implementing the goal is identified.

Administration of Government – Ensure responsible management of County resources. Provide effective programs, efficiently managed and professionally delivered.

Short – Term Goals BOS	Implementation Departments & Programs
Maintain a reasonable tax rate and comply with the County fund balance policy while continuing to provide a high level of service.	Administration
Continue to pursue a County-wide fiber to the home broadband initiative to achieve universal coverage.	Administration; Planning and Zoning
Expand workforce development and career/technical education opportunities, building on the success of CTEC and the Carver Center.	Administration
Continue to convert to digital file storage, purging un-needed hard copy documents and associated storage costs. Continue to refine & amend as needed permitting, plan review and inspection software to continue streamlining the process as well as offering greater access for our customers.	Building Dept.; Planning & Zoning
Provide timely high-quality comprehensive litigation and transactional legal services to the Board of Supervisors, County Administration, several departments, and other public bodies and officials, as is appropriate.	County Attorney
To provide support and perform legal review to ensure the County and its Code, policies, operational practices, procedures, and forms comply with all local, state, and federal laws, the attendant regulations and best practices.	County Attorney
Provide accurate data and economic forecasts for preparing the annual budget and audit.	Finance
Develop programs aimed at boosting employee morale	Human Resources
Promote employee wellness by implementing programs and communications.	Human Resources
Provide and expand County Wi-Fi build-out of our downtown campus. Enhanced security and Network infrastructure to serve as a strong foundation for delivery of Web services. Continue to strive to provide excellent service that satisfies the needs and requirements of both internal and external customers. Address new expectations of Culpeper Community and apply changes within the framework to fit County needs. With the release of a new County website this year, we hope to not only meet but exceed these goals.	Information Technology

LINKING LONG AND SHORT-TERM GOALS Continued:	
Short – Term Goals BOS	Implementation Departments & Programs
Administration of Government (cont):	
Increase the amount of information available on our website, such as monthly sales listings; forms; and FAQs. Review standard application forms and work on maintaining a detailed list of qualified farmers; review timeliness and prepare for the 2023 reassessment. Review best methods of valuing upcoming solar projects.	Real Estate Assessment
Increase data flow to budget between Real Estate and Finance, including SCC estimated ratio information.	Real Estate Assessment; Finance
Work with departments to ensure that coordination is taking place regarding violations or other issues of concern regarding mapping and building permits.	Real Estate Assessment; Building Dept; Planning & Zoning (GIS); other departments
Continue to improve accuracy of online GIS maps and tax maps. Work with new online GIS vendor to update layers and information displayed on GIS. Quarterly review of map data connection between VISION data and GIS. Continue with tracking all address changes to be sent to the Treasurer’s Office to improve collections.	Real Estate Assessment; County Treasurer; Planning & Zoning (GIS)
Improve efficiency, accuracy and filing of permitting, project files, violation tracking with use of Civic Gov software	Building Dept; Planning & Zoning (GIS);
Enable planning and zoning records to become more transparent to citizens through new software and opening a citizen portal.	Planning & Zoning (GIS);
Provide training to County Departments, Constitutionals, and Agencies to comply with Library of VA guidelines for records retention.	Records Management
Store paper records in compliance with Library of VA guidelines, which includes moving records from unstable environments.	Records Management
Implement Electronic Document Management System, which includes email archiving, document management, and workflows.	Records Management
Maintain the Property and Casualty insurance to a loss percentage less than 30%.	Finance
Review safety practices/policies to ensure compliance and to reinforce a safety culture.	Human Resources/Finance
Maintain safety, loss prevention and claims mitigation programs to minimize risk.	Human Resources /Finance
Upgrade security, video monitoring and access control in the Courthouse to improve safety.	Environmental Services

LINKING LONG AND SHORT-TERM GOALS Continued:	
Short – Term Goals BOS	Implementation Departments & Programs
Administration of Government (cont):	
Attend professional conferences to increase knowledge of the profession, changes in government policy, and training for future challenges for better delivery of services, efficiently and professionally.	Parks and Recreation, Library
Expand recreational opportunities and facilities for all residents by (1) Create and plan a wide range of quality classes and programs for residents of all ages (preschool – active senior) and abilities, (2) Make reasonable efforts to provide persons with disabilities accessibility to parks, open spaces, and facilities for leisure opportunities, and (3) Foster partnerships with internal County Departments, social and civic organizations, and other local, county and state governments in providing recreation opportunities.	Parks and Recreation
Continue offering diverse programs and classes to the public staffed with quality instructors and at an affordable fee.	Library
Manage & maintain current park inventory for sustainable and continued use with safety as a priority.	Parks and Recreation
Manage a reliable County VOIP telephone network and Entry Master building system with redundancy.	Procurement/Communications
Work with Departments to ensure all procurement is in accordance with the County's Purchasing Resolution and the Virginia Public Procurement Act.	Procurement/Communications
Maintain safe and efficient operations along with the culture of the users at the airport to ensure 100% occupancy of hangars.	Airport
Implement the Wastewater Pretreatment Program approved by the VA Dept of Environmental Quality to serve industrial users at the Culpeper Industrial Airpark.	Environmental Services
Upgrade the point-of-sale system at the Culpeper Solid Waste Transfer Station to expedite payments and improve customer service for credit/debit card issues.	Environmental Services

LINKING LONG AND SHORT-TERM GOALS Continued:

Infrastructure – Provide the necessary infrastructure to support business development consistent with the Comprehensive Plan. Attract a wide spectrum of businesses. Recruit businesses that will raise our standard of living. Seek businesses that have a strong tradition of corporate stewardship.

Short – Term Goals BOS	Implementation Departments & Programs
Identify target industries and build corresponding site selector network.	Economic Development
Develop an effective media marketing campaign via new website, social media collateral.	Economic Development
Attend and investigate Trade Shows and site selector conferences.	Economic Development
Continue to Enhance RFP response package for new business prospects that are interested in developing a Culpeper County location.	Economic Development
Engage property owners in partnership opportunities for growth and development of available land. Work with the EDA and engineering firms to ready the land for development.	Economic Development
Coordinate with and support the Town, the Department of Tourism, CRI and the Chamber of Commerce	Economic Development
Manage the Farm Tour event.	Economic Development
Maintain the Business Visitation Program.	Economic Development
Manage the “Be a Culpeper Local” buy local program.	Economic Development
Maintain networking and functional relationships with the Central Virginia Partnership for Economic Development; the Virginia Career Works; Piedmont Region Central Virginia Small Business Development Center; and the Virginia Economic Development Partnership.	Economic Development
Begin external direct campaign to targeted expanding companies looking to have an east coast facility.	Economic Development
Add water and sewer infrastructure to GIS System.	Planning & Zoning (GIS); Environmental Services
Construct a Public Water Supply System surrounding the former County landfill.	Environmental Services
Expand the water supply at the Culpeper Industrial Airpark to meet growing demand.	Environmental Services
Update the Master Water & Sewer Plan to support changes in the future land use plan described in the updated County Comprehensive Plan.	

LINKING LONG AND SHORT-TERM GOALS (Cont):	
Short – Term Goals BOS	Implementation Departments & Programs
Infrastructure (cont):	
Renovate the 1 st floor of the Carver Center to house VA Cooperative Extension Offices so they can support the goals of the George Washington Carver Agricultural Resource Center and 4-H Programs.	Environmental Services
Prepare and update Zoning and Subdivision Ordinance Updates and other land use guidance documentation to assist the development community.	Planning & Zoning (GIS)
Increase tourism and its economic impact through the promotion and utilization of our current assets: (1) Promote the Culpeper Sports Complex as a sports destination for athletic tournaments, (2) Build on existing partnerships with the Town of Culpeper and its Tourism Department in order to cross promote amenities and assets during tourism related events in order to maximum the economic impact, and (3) Enhance the current trail systems at the Culpeper Sports Complex, Lenn Park, and Spilman Park by designing and installing trailheads, trail markers, and educational displays to improve the user(s) experience.	Parks & Recreation; Planning & Zoning (GIS)
Continue efforts to improve transportation through paving of gravel roads and construction of an enhanced road system utilizing VDOT Revenue Sharing funds, the Secondary Six Year Road Plan and other VDOT funding sources. With limited funding from VDOT, an annual review of projects and review of transportation priorities should be completed.	Planning & Zoning (GIS)
Design master plans for all current parks and recreation properties. These plans will then be utilized to target funding that may be available through the General Fund, CIP, Grants, etc.	Parks & Recreation
The Airport is an engine for economic development; as such, it works with aviation businesses that wish to locate at the Airport by maintaining a viable hangar waiting list; maintaining the culture of our airport and working with companies to erect hangars suitable for their aviation businesses.	Airport

LINKING LONG AND SHORT- TERM GOALS (cont).

Public Safety – Protect people and property through effective enforcement of laws and delivery of service.

Short – Term Goals BOS	Implementation Departments & Programs
Through membership in various organizations, provide code training to building professionals and the opportunity for building code instruction in our new high schools CTE program. Provide educational information to the public regarding permitting processes and inspections.	Building Dept.
Continue to use the Youth Assessment and Screening Instrument (YASI) in assessing a youth’s risk level and referral to an evidence-based program designed to reduce the identified risk. OPTIONS will continue to use the YASI to evaluate the effectiveness of the programs in reducing identified risk level through reassessments.	OPTIONS
Continue to assist E911 with full implementation of Next Gen 911 Services.	E911, Planning & Zoning (GIS)
Continue to enhance the protection of lives and property of citizens from emergencies and disasters by coordinating emergency preparedness, mitigation, response and recovery efforts.	Emergency Services
Develop a more comprehensive and cooperative structured plan to better identify, track and schedule all of the specific resources available to our county as a whole. To coordinate with those resources in such a way that would benefit our citizens by reducing response times throughout the County.	Emergency Services
Continue to provide, Decision Points, VOICES, Substance Abuse, Pre-Truancy, Shoplifters, and other evidence-based programs that reduce risk and teach skills to be a productive, respectful, and responsible member of the community. Continue to evaluate the effectiveness of the programs in reducing identified risk levels.	OPTIONS
Continue to implement new programs and enhance programs designed to increase a youth’s physical activity; Healthy Youth Initiative-Open Gym, Yoga & Meditation classes through Culpeper Sport and Wellness Center. Also try to secure swim lessons. All at no charge to youth or family.	OPTIONS

LINKING LONG AND SHORT-TERM GOALS Continued:

Short – Term Goals BOS	Implementation Departments & Programs
Public Safety (continued):	
<p>Continue to increase the effectiveness of the Community Service Work Program by increasing the number of worksites that will provide opportunities for youth for part-time employment after completing their assigned community service work hours (based on their performance); opportunities for youth to discover possible career choices; and opportunities for a youth to give back to the community in a way that enhances their understanding, the community and people within the community.</p>	<p>OPTIONS</p>
<p>The Commonwealth has been discussing and planning for next generation 9-1-1 (NG9-1-1) for nearly a decade. With significant advances of the technology, capabilities and functionality of an NG network, since 9-1-1 is a local service, it is up to each locality to determine how they will move forward with NG9-1-1 deployment. To aid that decision, the 9-1-1 Services Board (the Board) adopted the Virginia NG9-1-1 Deployment Plan in January 2018. That plan proposed the methodology and process to guide the 9-1-1 Services Board and Commonwealth as a whole, through this deployment.</p> <p>Culpeper County successfully migrated to the ESInet i3 NG9-1-1 on February 15, 2022. Culpeper County was the 6th Public answering point in region 2 and the 25th in Virginia to cut over. Continue to update 9-1-1 NET System with the help of GIS. Updating the Master Street Address Guide, Automatic Location Information, Telephone Numbers and Emergency Service Zones.</p>	<p>E911</p>
<p>Continue case planning and further establish evidence-based practices within local probation, pre-trial and the criminal justice system.</p>	<p>Criminal Justice Services</p>
<p>Continue to meet requirements to maintain our APCO P33 Certification; APCO 33 Training Program Certification – Telecommunicator 2010 is a recognition program for public safety communications training programs across the nation. The program requires agencies to meet or exceed the APCO ANS 3.103.1-2010: Minimum Training Standards for Public Safety Telecommunicators.</p>	<p>E911</p>

LINKING LONG AND SHORT-TERM GOALS (Cont):	
Short – Term Goals BOS	Implementation Departments & Programs
Public Safety (cont):	
Continue to provide high quality call taking, dispatching/radio communications and resource management to the citizens and to public safety providers that depend on its service.	E911
Work with the Sheriff's Office and Community Services Board to ensure that offenders, defendants and inmates are properly evaluated, and placed into vital services.	Criminal Justice Services, Sheriff's Office
Continue to provide Moral Reconciliation Therapy (MRT) to offenders evaluated and placed into the program. Continue to evaluate the program for effectiveness.	Criminal Justice Services
Provide pretrial services thereby offering the Courts an alternative to the incarceration and providing risk assessment information for more informed release decisions resulting in a safer community.	Criminal Justice Services, Commonwealth Attorney's Office; Sheriff's Office
Provide drug court services to referred defendants. Evaluate, adjust and improve program effectiveness.	Criminal Justice Services, Commonwealth Attorney's Office;
Promote public safety and assist in the fair administration of justice through the utilization of evidenced-based practices.	Criminal Justice Services, Commonwealth Attorney's Office; Sheriff's Office
Provide an official Parks & Recreation presence at County parks and programs to enforce Department policies and procedures.	Parks & Recreation
Continue to improve the safety of special events through staff and volunteer educational and training opportunities	Parks & Recreation
Continue to maintain Public Safety radio communication infrastructure	Procurement/Communications
Maintain clear and effective communication with local & state agencies; local providers; our local law enforcement and families, to ensure the safety of our clients and families to include the delivery of effective services.	Children's Youth Services
Pursue and encourage collaborative activities that insure the provision of child-centered, family-focused, community-based services. The goal is to preserve the family unity by providing effective services, while protecting the welfare of the children and maintaining the safety of the public.	Children's Youth Services

LINKING LONG AND SHORT-TERM GOALS (Cont):	
Short – Term Goals BOS	Implementation Departments & Programs
Public Safety (cont):	
Continue to effectively provide support, advocacy and information to the victims and witnesses of crime throughout Culpeper by providing the required services as outlined by the Crime Victim and Witness Rights Act, as well as specific guidelines outlined by the Department of Criminal Justice Services.	Victim Witness Program
Continue to promote cooperation among affiliated agencies/organizations in order to enhance the delivery of services to victims and witnesses of crime.	Victim Witness Program
Continue to administer services in an effort to reduce trauma and aid victims and witnesses with rebuilding their lives, with a primary goal of helping each person served transform from victim to survivor.	Victim Witness Program
Develop and implement a plan to ensure that Parks & Recreation facilities are safe, clean, in good working order and maintained to a standard.	Parks & Recreation
Be a safe & secure transportation hub for aviation travelers and Culpeper County.	Airport
Continue to provide the citizens of Culpeper with efficient and effective animal control services. Continue to educate the public on animal control issues and good animal husbandry. Continue to provide assistance to local law enforcement as needed for the safe and fast removal of pets on scene.	Animal Services

LINKING LONG AND SHORT-TERM GOALS (cont).

Quality of Life – Promote and encourage a safe, prosperous, and healthy environment. Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents. Enhance and protect the rural integrity and atmosphere of our County. Promote our history and values so as to understand our past and guide us into the future.

Short – Term Goals BOS	Implementation Departments & Programs
Maintain level funding to the extent possible, however, maintaining and improving Levels of Service is a priority.	Administration; Finance
Search, apply and implement grants, which improve quality of life and promote economic development in the community.	Administration
Seek to facilitate expansion of recreational and community opportunities for a diverse population. Insure programs and facilities are accessible to all residents.	Administration
Continue to implement digital plan review and storage.	Building Dept.
Develop and review human resource practices that will strive to meet employee needs as well as meet budget goals.	Human Resources
Construct additional parking at the Sports Complex to expand access to the new Fieldhouse.	Environmental Services
Implement programs and plans in accordance with the 2015 Comprehensive Plan. Work with the citizens, Planning Commission and Board of Supervisors to complete a formal review and adoption of the 2022 Comprehensive Plan.	Planning & Zoning (GIS)
Continue to partner with families and all CSA stakeholders to implement a system of care that drives community practices to promote healthy, productive families within our community.	Children’s Youth Services
Identify perspective sites in the County for future recreation facilities, to include new land, by either County acquisition or offered as part of a development approval and existing allied institutions.	Parks & Recreation
Continue to seek funding, partnerships, donors and easements to develop bicycle & walking and other off-road, multi-use trails. Prepare conceptual plans for new facilities connectivity to parks, historical locations, businesses, libraries, shopping centers and other existing facilities.	Parks & Recreation, Planning & Zoning (GIS)
Develop and execute new special events that showcase various recreational opportunities within the County.	Parks & Recreation
Continue to work with the final results of the September 2017 Parks & Recreation Analysis.	Parks & Recreation, Administration; Planning & Zoning (GIS); Economic Development

LINKING LONG AND SHORT-TERM GOALS Continued:

Short – Term Goals BOS	Implementation Departments & Programs
Quality of Life (continued):	
Begin to explore ways to serve the special needs population in the county and develop partnerships that may enhance future opportunities.	Parks & Recreation
Establish blue way trails systems and expand the existing trail systems as recommended by the 2018 Virginia Outdoor Plan.	Parks & Recreation, Planning & Zoning (GIS)
Foster partnerships with internal County departments, social and civic organizations, and other local, county and state governments in providing recreational opportunities.	Parks & Recreation, Library
Create and plan a wide range of quality classes and programs for residents of all ages (preschool – active senior) and abilities.	Parks & Recreation
Develop programs, incentives, policies that preserve and celebrate the county’s rich historic resources.	Parks & Recreation, Administration; Planning & Zoning (GIS); Economic Development
Pave existing trail facilities at Lenn Park, Spilman Park and the Culpeper Sports Complex so that they comply with ADA requirements.	Parks & Recreation
Support the educational, informational, leisure and cultural needs of every individual in the community.	Library
Create opportunities for a comprehensive education, emphasizing efficient use of resources that nurture and stimulate the maximum potential of our residents.	Library
Promote our history fully to understand our past & guide us into the future.	Library
Hold annual Air Fest, which includes flying exhibitions and reenactments, to promote aviation, to educate the public of our aviation heritage and so demonstrate the role aviation has played, and still plays, in our lives.	Airport
Investigate & implement where appropriate alternative service delivery modes adapting to the pattern and level of growth in various locations of the County.	Library

Annually these goals are reviewed for realization of any goals; those achieved are removed and new ones added.

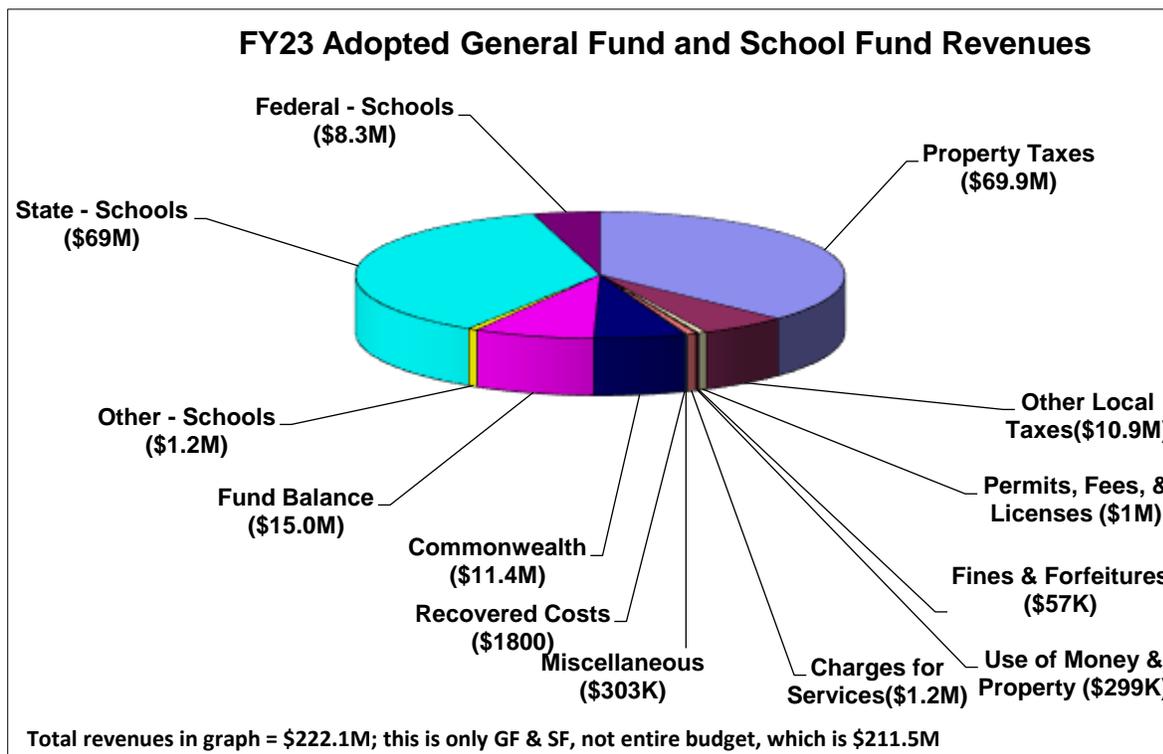
REVENUE ANALYSIS

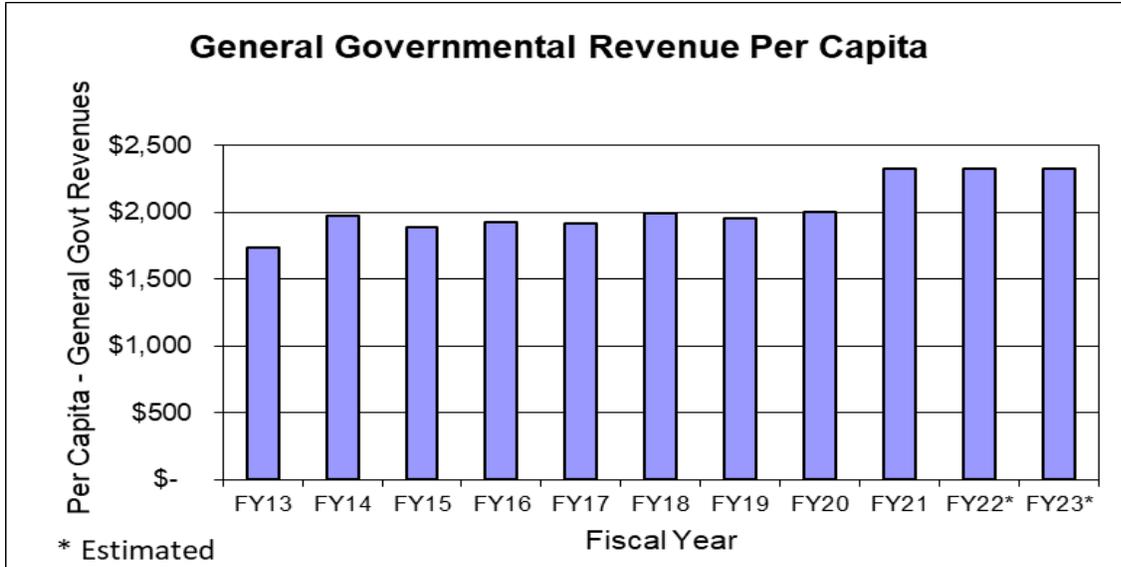
Description

The fiscal health of Culpeper County has an effect on the levels of service provided to the residents of the County. From FY08 through FY12 numerous cuts and reductions were made in the budget to reduce spending in order to remain in line with the revenue stream that was available during the economic downturn. During FY13 through FY15, new positions began to be added back into the budget as well as slight tax increases to cover some contingent liabilities created from FY08 to FY12. Further, salary adjustments were added back into the budget as the revenue began increasing, allowing for the fulfillment of a pay and classification study in an attempt to bring employees back up to, or as close as possible to market rate. Revenues have continued to grow in the years following all the way through FY22.

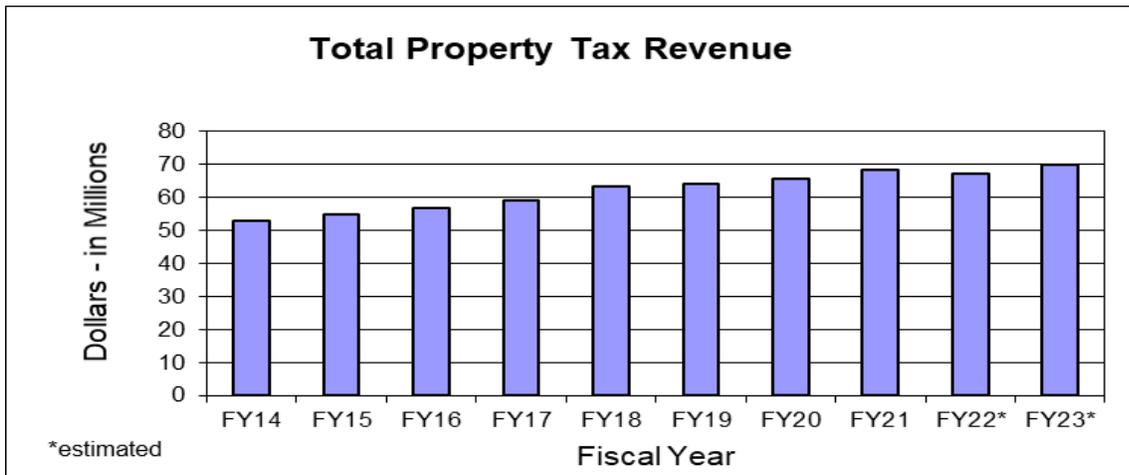
Two years after the beginning of the COVID-19 pandemic, the economy is recovering. The County's revenue collections for FY22 are better than anticipated; the Commonwealth of Virginia ended FY21 with a historic surplus and the unemployment rate for the County is lower than it was a year ago and continues to be lower than both the state or federal levels.

There are many factors used to assess and monitor financial condition. One of the primary factors influencing financial condition is revenue. The following several charts provide part of the financial picture for determining the County's overall financial condition. Under ideal conditions, revenues grow at a rate equal to or greater than the combined effects of inflation and expenditures, and should be flexible to allow for adjustments to changing conditions. Below is a graph showing General Fund Revenues as adopted and the percentage of the General Fund budget they comprise:





Examining revenue per capita shows how revenues are changing relative to the changes in the level of population. As population increases, the expectation is that revenues and the need for services would increase proportionately and therefore the level of per capita revenue should remain constant as reflected in the chart above. The increases in revenues and population have continued, despite the coronavirus pandemic.



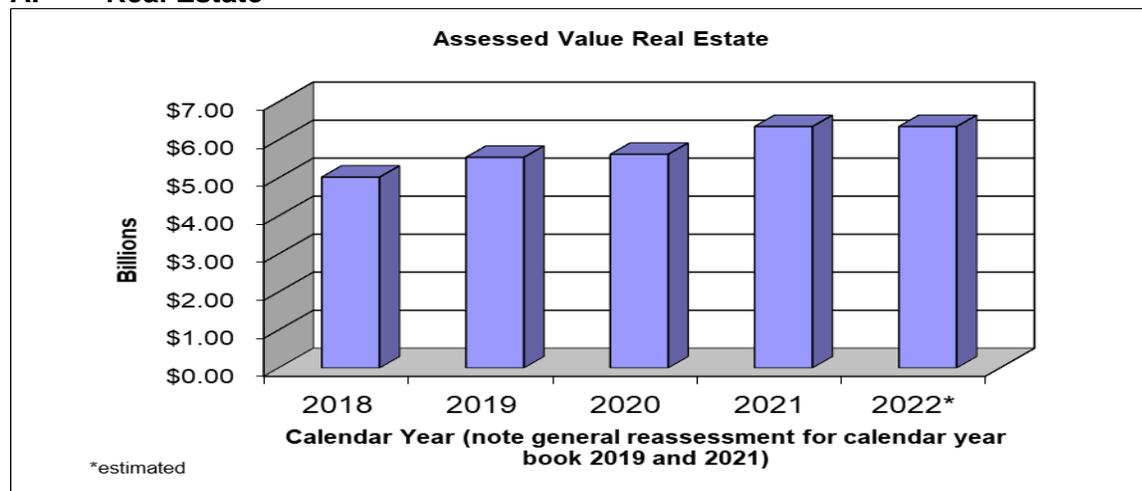
FY23 is not a reassessment year. This adopted budget maintains the real estate tax rate at \$0.55 per \$100 of assessed value. The needs of the Volunteer Fire & Rescue Departments and the Emergency Services Department dictate that this budget include a F&R levy rate increase from \$.07 per \$100 of assessed value to \$.08 per \$100 of assessed value, while the General Fund RE rate will decrease from \$.48 per \$100 of assessed value to \$.47 per \$100 of assessed value.

In Culpeper County, the County Assessor's Office assesses all real property, and the Treasurer is responsible for the collection of all taxes and payments made to the County. The Commissioner of the Revenue is responsible for assessing all personal property. The County's major revenue categories are described in the pages that follow. The explanations are intended to provide a brief description of each major revenue type in the fiscal year 2023 budget. The FY23 budgeted revenues begin with the data provided by the County Assessor's Office.

I. LOCAL REVENUE

	2019	2020	2021	2022	2023
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Real Estate Tax	35,662,962	36,464,956	37,023,855	37,822,044	37,270,701
% Of Total Local	45%	46%	43%	47%	45%
Personal Property Tax	29,268,750	27,905,157	31,090,607	29,382,928	32,607,239
% Of Total Local	37%	35%	36%	37%	39%
All Other Local Taxes	3,527,999	3,639,060	4,029,504	3,491,315	2,836,275
% Of Total Local	4%	5%	5%	4%	3%
Local Sales Tax	6,537,678	6,948,588	7,924,268	7,000,000	8,100,000
% Of Total Local	8%	9%	9%	9%	10%
Other Local Revenue	3,866,806	4,002,339	5,157,024	2,730,686	2,872,610
% Of Total Local	5%	5%	6%	3%	3%
TOTAL LOCAL	78,864,195	78,960,100	85,225,258	80,426,973	83,686,825
%	100%	100%	100%	100%	100%

A. Real Estate



The bar graph above (prior page) shows the total assessed value of real property in the County. The overall value of real property in the County (excluding public service corporations) increased from \$5.62 billion to \$6.35 billion as of January 1, 2021. Real property taxes constitute 33.30 percent of the County's projected revenue for fiscal year 2023.

B. Personal Property



The bar graph above shows the total assessed value of personal property in the County. Personal property tax is levied on the tangible property of individuals and businesses. For individuals, this is primarily associated with automobiles. For businesses, examples include motor vehicles, computers, machines, fixtures and tools.

In calendar year 2021, the assessed value of personal property in the County totaled \$1,106.35 million. This was an increase of 10.82% percent over the \$998.33 million in calendar year 2020. The calendar year 2021 book collections occur during FY22, and are normally used as a starting point for projections for the upcoming FY23 budget. The fiscal year 2023 budget is based upon maintaining the current personal property tax rates.

The revenue generated from a personal property tax increase in FY07, which increased the rate from \$2.50 to \$3.50, was and continues to be used to offset debt taken on for the construction of Eastern View High School. This debt will be paid off in FY2033.

During the FY14 budget process, the Board of Supervisors approved the proration of personal property taxes, thereby taxing citizens for personal property only for the period of time that they lived in the County or only for the time-period citizens actually owned the subject property. This approach has generated additional revenue for the County.

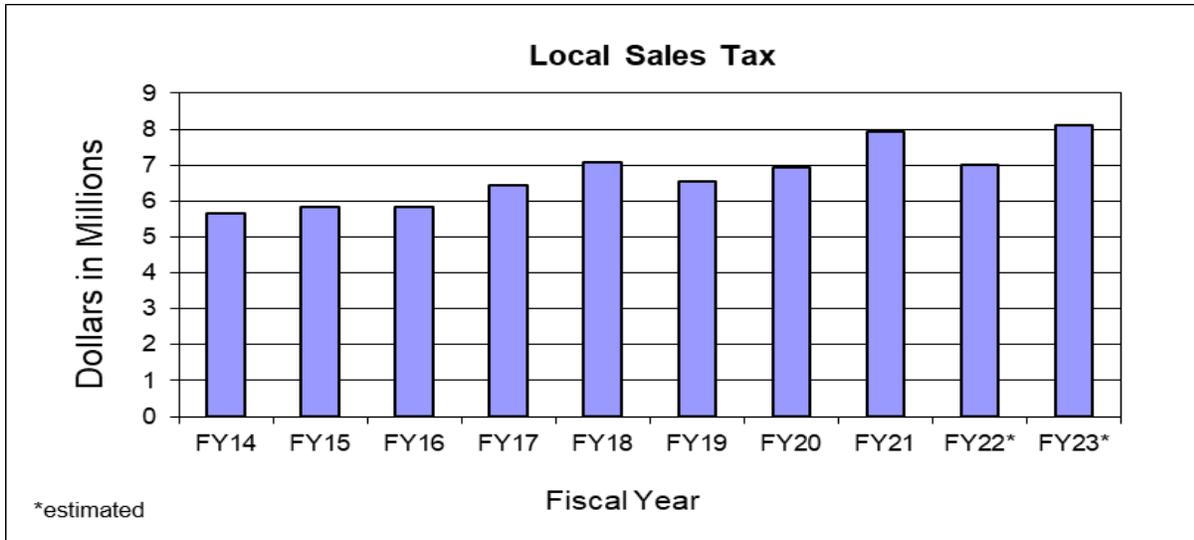
Below is a comparison of Culpeper County with the other counties located within our regional planning district. The listing includes the county populations and tax rates. From the listing, it is noticeable that Culpeper maintains the lowest tax rates within the Rappahannock Rapidan Planning District.

REGIONAL COMPARISON								
COUNTY	Current	Proposed		Proposed			FY22 Per Capital Spending	FY23 Per Capita Spending
	RE Tax Rate (FY22)	RE Tax Rate FY23	PPTX Rate	FY22 Total Budget	FY23 Total Budget	Population		
Culpeper	\$ 0.55	\$ 0.55	\$ 3.50	\$190.6M	\$211.5M	52,605	\$ 3,623	\$ 4,021
Fauquier *	\$ 0.994	\$ 0.994	\$ 4.65	\$340.6M	\$409.3M	73,291	\$ 4,647	\$ 5,584
Rappahannock**	\$ 0.67	\$ 0.55	\$ 3.25	\$27.9M	\$32.9M	7,406	\$ 3,769	\$ 4,441
Orange ***	\$ 0.72	\$ 0.75	\$ 3.50	\$122.0M	\$127.7M	36,341	\$ 3,358	\$ 3,514
Madison****	\$ 0.74	\$ 0.74	\$ 3.60	\$46.8M	\$58.8M	13,871	\$ 3,373	\$ 4,241
* Reassessment for FY23 budget - equalized rate = \$0.933, advertised rate = \$0.994; No change in PP rate.								
** Reassessment year - FY22 rate = \$0.67; for FY23 equalized rate = \$0.56; proposed rate = \$0.55 FY22 PP rate = \$4.25; for FY23 proposed PP rate = \$3.25								
Fire Fund = \$.06 RE; \$0.20 for PP - no proposed changes; note these are on top of reg. rates.								
*** Current FY22 PP rate is \$3.75; BoS has voted to reduce rate to \$3.50								
**** No proposed change in the PP rate.								

C. Other Local Taxes

➤ Local Sales Tax

Local sales tax is a point-of-sale tax, collected by merchants and remitted through the Commonwealth of Virginia to the locality. Of the 5.3% sales tax collected on each sale, 1% represents the local share and 4.3% is the state share. The adopted FY23 budget projects that sales tax revenue will increase by approximately \$1.1M or 15.7% from FY22. For the FY21 budget, sales tax projections were decreased based on assumptions that because of the COVID-19 pandemic, spending in the community would decrease. However, with big box retailers such as Walmart, Target and Lowes remaining open, and with taxes collected by online retailers such as Amazon, sales within the community continued to be strong and net sales tax collections for FY21 exceeded the FY21 budget by \$2.4M. For FY22, sales tax is again on track to exceed the FY22 budgeted amount by approximately \$2.0M. Sales tax payments to the County are on a 2-month delay from the month collected and submitted to the Commonwealth.

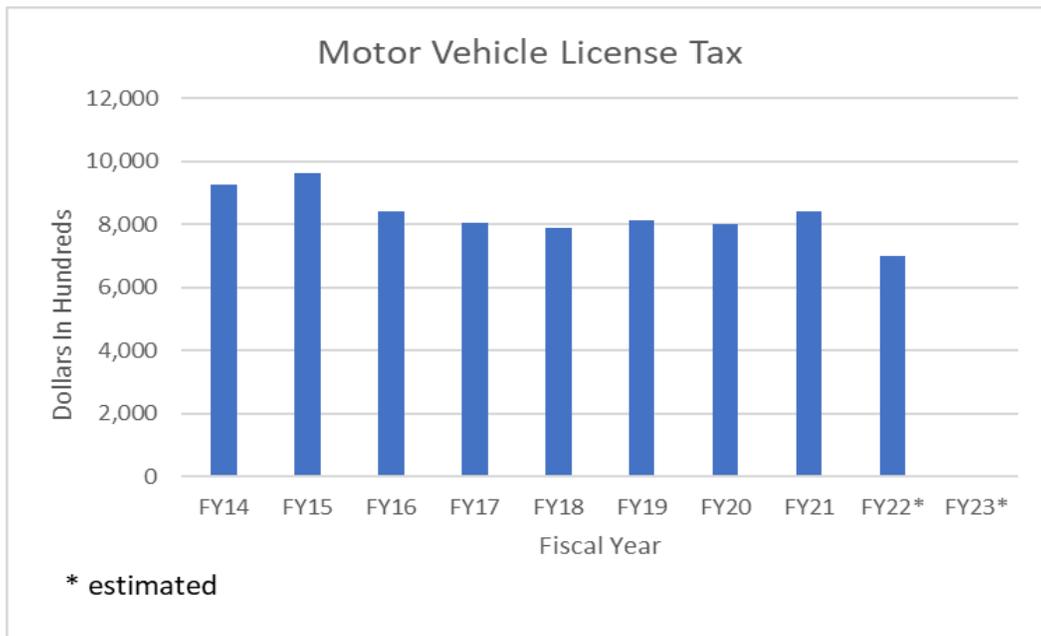


➤ **Motor Vehicle Tax**

A license tax has historically been charged on every motor vehicle, trailer or semi-truck trailer normally garaged, stored or parked in the County. The cost of the license varies and is based on the type and weight of the vehicle. Projections are normally based on revenue history and expected rates of growth in car registrations. The Motor Vehicle License revenues are collected in accordance with Section 46.1-65 of the Code of Virginia (1950), as amended. The rates since fiscal year 2017 have been at Twenty-five Dollars (\$25) for vehicle licenses and Fifteen Dollars (\$15) for motorcycle licenses. These rates will be maintained again in fiscal year 2022.

For the FY23 adopted budget, the Motor Vehicle license tax has been removed from the budget. The Board of Supervisors will hold a public hearing on April 5, 2022 for citizen input on repealing the motor vehicle license tax.

In past years, the Motor vehicle license tax was included in All Other Local Taxes.



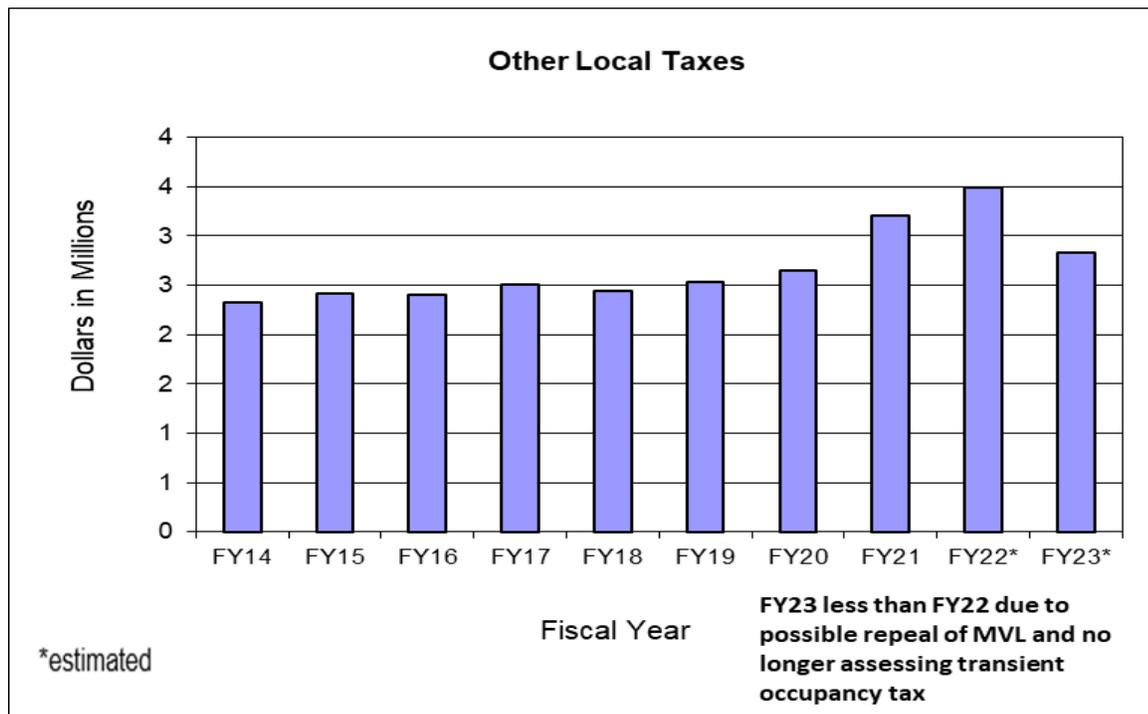
➤ Recordation Tax

Recordation Taxes are levied on deeds of trust, mortgages, leases and contracts. These revenues are collected by the Clerk of the Circuit Court and remitted to the County. Fees charged for recording these documents are based on the size of the transactions (i.e., sales price). Projections for this revenue are based on historical and current year collections, as well as current community activity. Recordation taxes are estimated to increase from \$950,000 for FY22 to \$1,100,000 in FY23, a 15.79% increase. Recordation taxes are also included in All Other Local Taxes in the chart below, which totals \$2.8M and comprises approximately 3% of the General Fund revenues. Recordation taxes on their own, generate approximately 1.31% of the General Fund local revenues.

Consumer Utility Tax

This tax is applied to all telephone, gas and electric service recipients residing within the County. Revenues from this utility tax are expected to decrease from \$1.77M to \$1.724M, a \$52,475 or 2.96% decrease. Revenue projections for Consumer Utility tax are based on historical and current collections.

This is the last revenue included in “all other local taxes” in the chart below, which will generate approximately 3% of the total local revenues of the General Fund. Consumer Utility taxes on their own, generate approximately 2.96 of the General Fund local revenues.

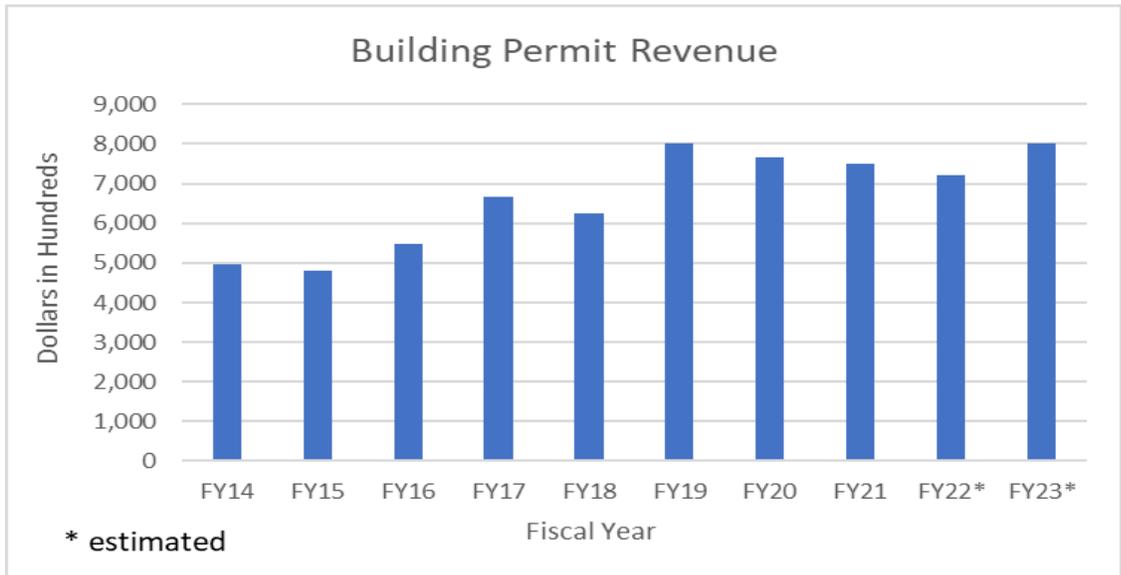


D. Other Local Revenue

This category includes all other local revenue not included above. Specifically, Permits and Fees, Fines and Forfeitures, Use of Money and Property, Service Charges and Miscellaneous Revenue are included in this category. This category represents three percent of total local General Fund revenue or \$2.87 million. Listed below are descriptions of the large revenues in this category. Projections for these revenues are based on historical and current year collections, as well as current community activity.

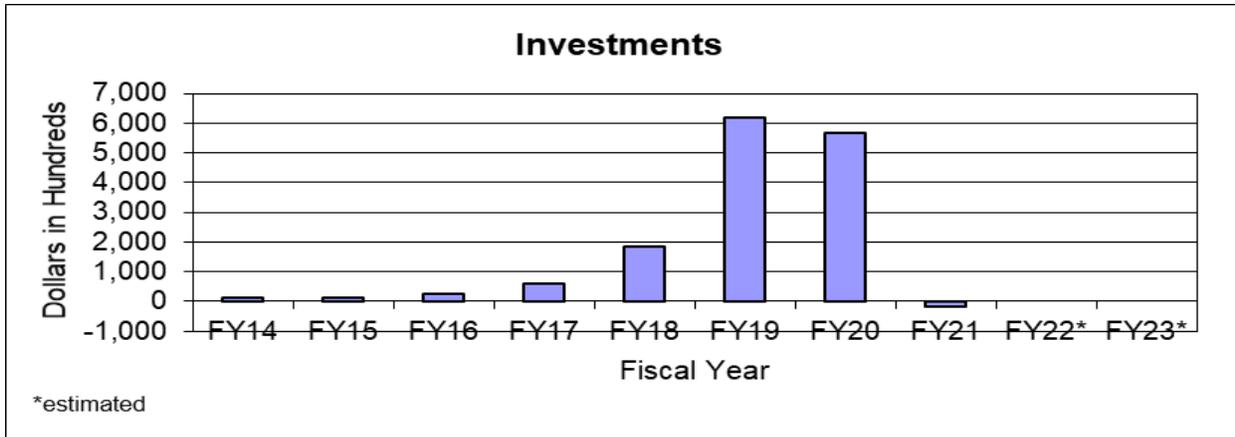
➤ Building Permits

This category includes all building, electrical, plumbing and HVAC permit fee revenue. Fees are based on the determined or calculated “value” of construction. During FY19, the Board of Supervisors approved an increase in the fee structure for the Building Department. The fiscal year 2020 budget included collections of fees for residential building, residential accessory building permits, Certificates of Occupancy, plan review and re-inspection fees for a total of \$850,000 in estimated revenue. The actual amount collected was \$652,634. This revenue projection was slightly lower for FY21, which was estimated at \$722,500, a 15% reduction from FY20 due to the economic conditions and the pandemic. For FY22, the revenue projection was flat at \$722,500. Based on current year-to-date collections, FY22 is on target to come in slightly over budget. Based on the collections and current building activity, the projection for FY23 is conservative at \$800,725 or 10.8%. Building permits on their own generate approximately 1.0% of the General Fund local revenues.



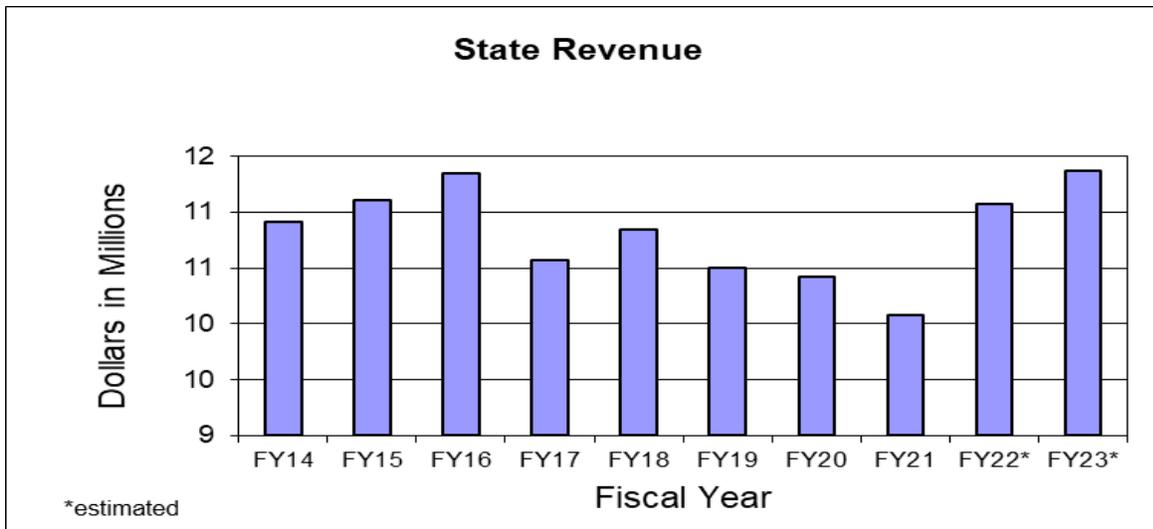
➤ Interest on Investments

The Treasurer is responsible for the County’s Investment program. Funds are invested in securities, as outlined in the Virginia Public Deposits Act and the Code of Virginia. Investment tools primarily consist of certificates of deposit, treasury bills, the Virginia State Treasurer’s Investment Pool and repurchase agreements. Investment earnings are a function of interest rates and the amount of cash available for investment purposes. During FY19, the Treasurer began having the General Fund, Cash Management Account “swept” each night. By doing so, the County’s primary bank increased its earnings credit rate by nearly double, thereby allowing the County more revenue for the use of its money. In FY21, due to COVID-19, the interest rates being earned on County funds were minimal. During the pandemic the interest earned was not covering the bank service charges accrued, as depicted in the graph below. Therefore, we estimated \$0 in interest revenue earned on investments for FY22; currently the revenue line is negative, as the charges continue to outpace the interest earnings. We have continued into FY23 with no estimated revenue from use of money in the General Fund. However, rates are beginning to come back up slightly due to the inflation the country is experiencing; therefore, it is possible by the end of FY23 we may begin to notice a turnaround in this line item.



II. STATE REVENUE

Revenue from the Commonwealth of Virginia, excluding school funding and Human Services funding, is projected to increase from FY22 to FY23. During FY21 the General Assembly fully allocated the state recordation tax for localities to the Hampton Roads Regional Transit Fund, thereby removing approximately \$200,000 in state funding revenue. For FY23, these funds are once again not projected to be returned to the County. However, the projected FY23 budget for the Commonwealth includes a 5% increase (biennium) in allocation for salaries for all Constitutional officers and their staff from the State Compensation Board. This makes up a portion of the increase from the Commonwealth. State revenue is estimated to make up approximately 11.96% of all revenues in the General Fund for FY23.



III. FEDERAL REVENUE

For fiscal year 2023 there is no anticipated federal revenue to be received in the general fund.

TOTAL REVENUE

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
Local Revenues	78,864,195	78,960,100	85,225,258	80,426,973	83,686,825
% Of Total	88%	88%	88%	88%	88%
State Revenues	10,505,523	10,416,889	10,075,438	11,072,467	11,371,152
% Of Total	12%	12%	12%	12%	12%
Federal Revenues	166,433	242,935	258,058	0	0
% Of Total	0%	0%	0%	0%	0%
Total Revenue	89,536,151	89,619,924	95,558,754	91,499,440	95,057,977
	100%	100%	100%	100%	100%

Revenue for special revenue funds, enterprise funds and Component Unit Schools have been addressed in the transmittal letter from the County Administrator earlier in this section.

GUIDELINES

CULPEPER COUNTY BUDGET PROCESS AND CALENDAR



Virginia law requires the County to maintain a balanced budget in each fiscal year. The budget is considered balanced when total expenditures are offset by revenues and the use of reserves. Culpeper County adopts an annual budget which serves as the foundation of the County's financial planning and control.

The budget shall be balanced for each budgeted fund. The county considers the budget balanced when total expenditures are equal to total revenues. There are also instances when the county might plan to spend fund balances from the prior year on one-time or non-routine expenditures. The County considers the budget to be balanced in this case as well, provided the funding from the prior year is available and a plan is in place to not build ongoing expenditures into this type of funding. The type of balanced budget is the one used when capital projects are budgeted as one-time expenditures. This is the type of balanced budget the County has for FY23.

Culpeper County's budget development begins each year in November and continues through the final budget adoption in May (see Budget Calendar). The process is designed to incorporate a rigorous internal review of each department's budget and to allocate resources across departmental programs based on a thorough examination of program alternatives and justifications. The County's Finance staff, County Administrator and the Board of Supervisors has reviewed each funded activity.

By the beginning of April, the County Administrator submits a proposed operating budget for the fiscal year commencing July 1st to the Board of Supervisors. This operating budget includes proposed expenditures and the revenue sources needed to finance them. A public hearing is conducted in April to inform residents about the proposed budget and to gather taxpayer input to guide spending decisions.

By the beginning of May, the Board of Supervisors makes final revisions to the proposed budget and adopts the budget by resolution. For the General Fund, funds are appropriated at the departmental level; for Special revenue funds, capital funds, and enterprise funds, funds are appropriated at the fund level; and for the School Funds, funds are appropriated at the category level through the Board of Supervisors' passage of an appropriation resolution. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles applicable to governmental units. Budgeted amounts reflected in the financial statements are as originally adopted and as amended by the County Administrator or Board of Supervisors.

Appropriations for the General Fund, Special Revenue Funds, School Funds, and Enterprise Funds lapse at fiscal year-end. Appropriations designated for capital programs will not lapse at the end of the fiscal year but shall remain appropriated until the completion of the project or until the Board of Supervisors, by appropriate resolution, changes or eliminates the appropriation. Upon completion of a capital program, staff is authorized to close out the program and any

remaining funds remain in the Capital Programs Fund or Enterprise Fund, where the original appropriation was approved. The County Administrator may increase appropriations for non-budgeted revenue for insurance recoveries for damage to County vehicles or other property for which County funds have been expended to make repairs. All outstanding encumbrances, both operating and capital, at June 30, of each year, shall be re-appropriated to the following fiscal year to the same department and account for which they were encumbered in the previous year. The County Administrator may appropriate both revenue and expenditures for donations made by citizens or citizen groups in support of County programs up to \$500.00. Any remaining unencumbered balance of a restricted donation at the end of the fiscal year will be re-appropriated into the subsequent fiscal year. Otherwise, the Board of Supervisors must approve amendments that alter the total appropriation of any fund.

During the year, the Board of Supervisors may approve amendments to original appropriations, primarily as a result of various Federal and State grant awards. Any appropriation during the year that would increase the total budget by more than 1% can be approved only after holding a public hearing on the proposed amendment.

The County Administrator may administratively transfer funds among the various object codes with accounts as necessary to effectively carry out the work of the County in conformance with the purposes of the approved budget; and the Board may transfer amounts between funds and accounts, from time to time, as it deems necessary and expedient. The School Board must have Board of Supervisor approval to move funding between categories.

BUDGET ROLES & RESPONSIBILITIES

The Department heads are responsible for preparing any revenue estimates, (if applicable), and projecting the base budget requirements for the next fiscal year and developing other requests that change or revise the operations of the department so that it will be more effective and efficient. Goals and measurements of each department, is the responsibility of each department head, to manage and submit as part of the budget packet.

The Finance Director compiles all submitted base budget and other requests of the departments. The Finance Director also prepares any other revenue estimates, with input from the Treasurer, Commissioner of the Revenue and Real Estate Assessor, particularly in connection with the real estate and personal property tax collections. Once all of the revenue and expenditures are collected, compiled, and analyzed, this information is then summarized and provided to the County Administrator. Further, information submitted for the Board of Supervisors is prepared by the Finance Director, with direction from the County Administrator.

The Budget manager is responsible for coordinating information – checking to see if forms are properly completed, and all necessary documentation is submitted. The budget manager is also responsible for collection of outside agency information, which is compiled and supplied to the Finance Director. The budget manger is also responsible for the compilation and completeness of the budget document, as submitted to GFOA.

The Planning Director is responsible for the collection and compilation of all capital projects. This compilation consists of the timing, costs and lifecycles of the projects. The preliminary capital improvements plan is submitted to the Planning Commission for review and approval. Then the plan is submitted to the County Administrator and Finance Director. Initially the first year of the plan is included in the upcoming capital budget by the Finance Director. At the direction of the County Administrator, then projects are either included or excluded from the

capital budget.

The County Administrator is responsible for reviewing the total financial program and formulating a county-wide recommendation to the Board of Supervisors.

The Board of Supervisors is responsible for review, public hearings, evaluation, and approval of the final budget, along with setting all tax rates.

BUDGET PROCESS CALENDAR – MONTHLY DETAIL

FY 2023 Budget Calendar

Summer through Fall – Goal setting by Board of Supervisors for upcoming budget

December 2021 – Board of Supervisors reviews upcoming goals, County Administrator issues budget call

December 17th 2021 – Departments enter budget requests into OpenGov and submit operating revenue and expenditure estimates to Finance Director

January 2022 - Finance Director consolidates estimates and enters revenues into the system, providing 1st summary to County Administrator

January 2022 - County Administrator conducts executive review of estimates

January 17th - 31st – Budget reviews conducted by Finance Director, County Administrator with Departments

BOARD OF SUPERVISORS - Major Stakeholders Budget Reviews

Thurs, January 20th: 8:00a.m. E911 Committee – review E911 budget;
Town/County balances @ 6/30/21

Tues. February 1st: TBD Regular BOS Meeting - Budget Work Session – Revenue Forecast

Tues, February 8th: 8:30a.m. Public Works Committee – review LF & WS budgets
9:00a.m. Buildings & Grounds Committee – review B&G & Carver budgets

Thurs. February 10th: 1:30p.m. DHS
1:45p.m. CSA
2:00p.m. Outside Agencies

Tues. February 15th: 9:00a.m. Commissioner of the Revenue
9:15a.m. Treasurer
9:30a.m. Clerk of the Circuit Court
9:45a.m. C/W Attorney
10:00a.m. Registrar/Electoral Board
10:15a.m. Library
10:30a.m. Parks & Recreation
11:00a.m. Environmental Services
11:30a.m. Airport

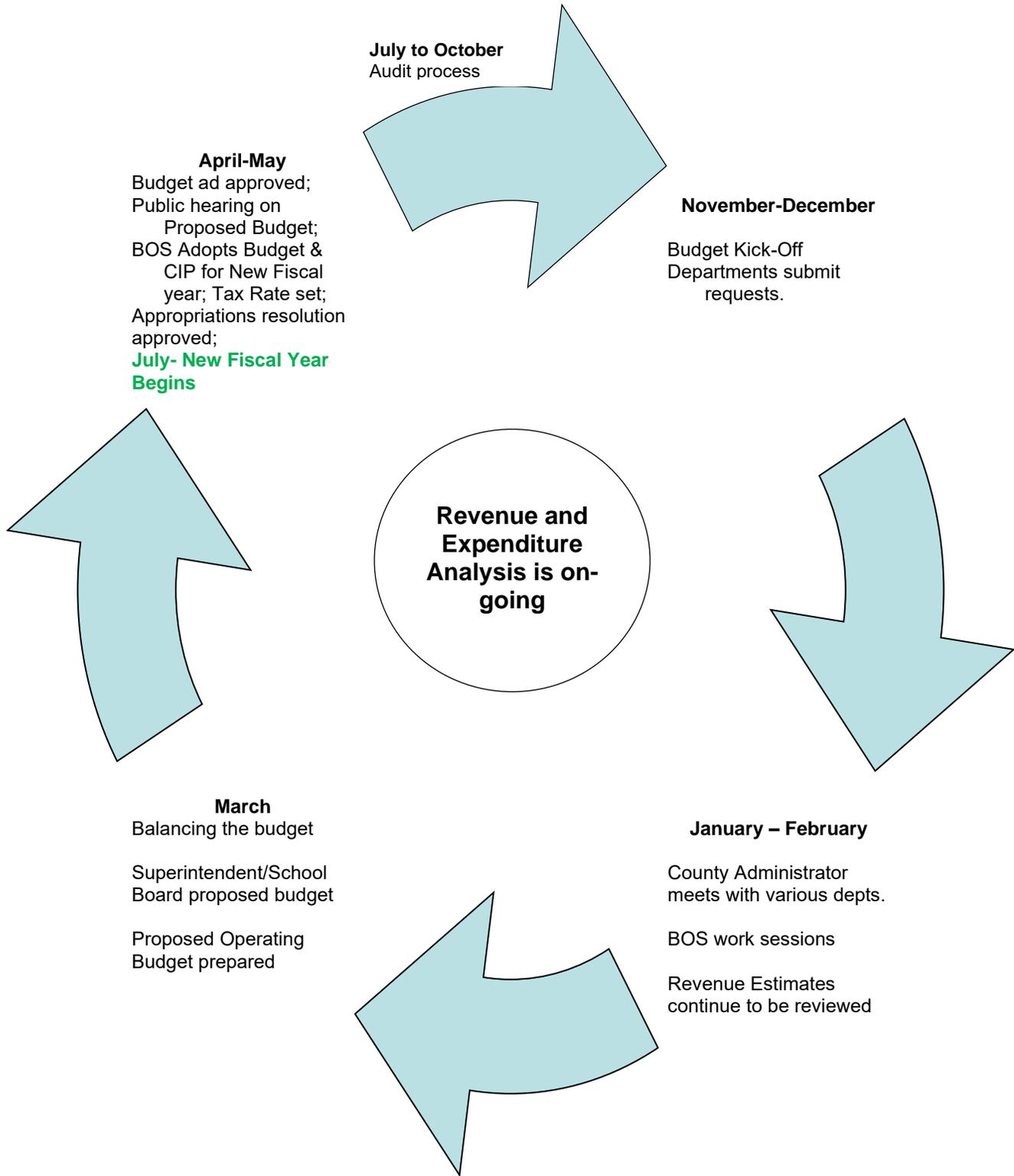
Tues. February 15th: 1:30p.m. Sheriff
2:00p.m. EMS
2:15p.m. E911
2:30p.m. Animal Services
3:00p.m. F&RA
3:30p.m. Criminal Justice Services/Pre-trial

Tues. March 1st: TBD Regular BOS meeting –budget work session –
Update – revenues; outside agencies, CIP, other;

Thurs. March 17th: 4:30p.m. Schools

- Tues. April 5th: 10:00AM Regular BOS meeting –outstanding issues; Budget discussion/changes; request to advertise budget;**
- Tues. April 19th: 7:00 p.m. Public Hearing on the Budget;
7:30 p.m. Public Hearing on Tax Rate**
- Tues. May 3rd 10:00 a.m. Regular BOS meeting -Board sets the tax rate; adopts the budget; adopts CIP; appropriates funds**
- Friday, July 1st: New fiscal year begins**

BUDGET PROCESS

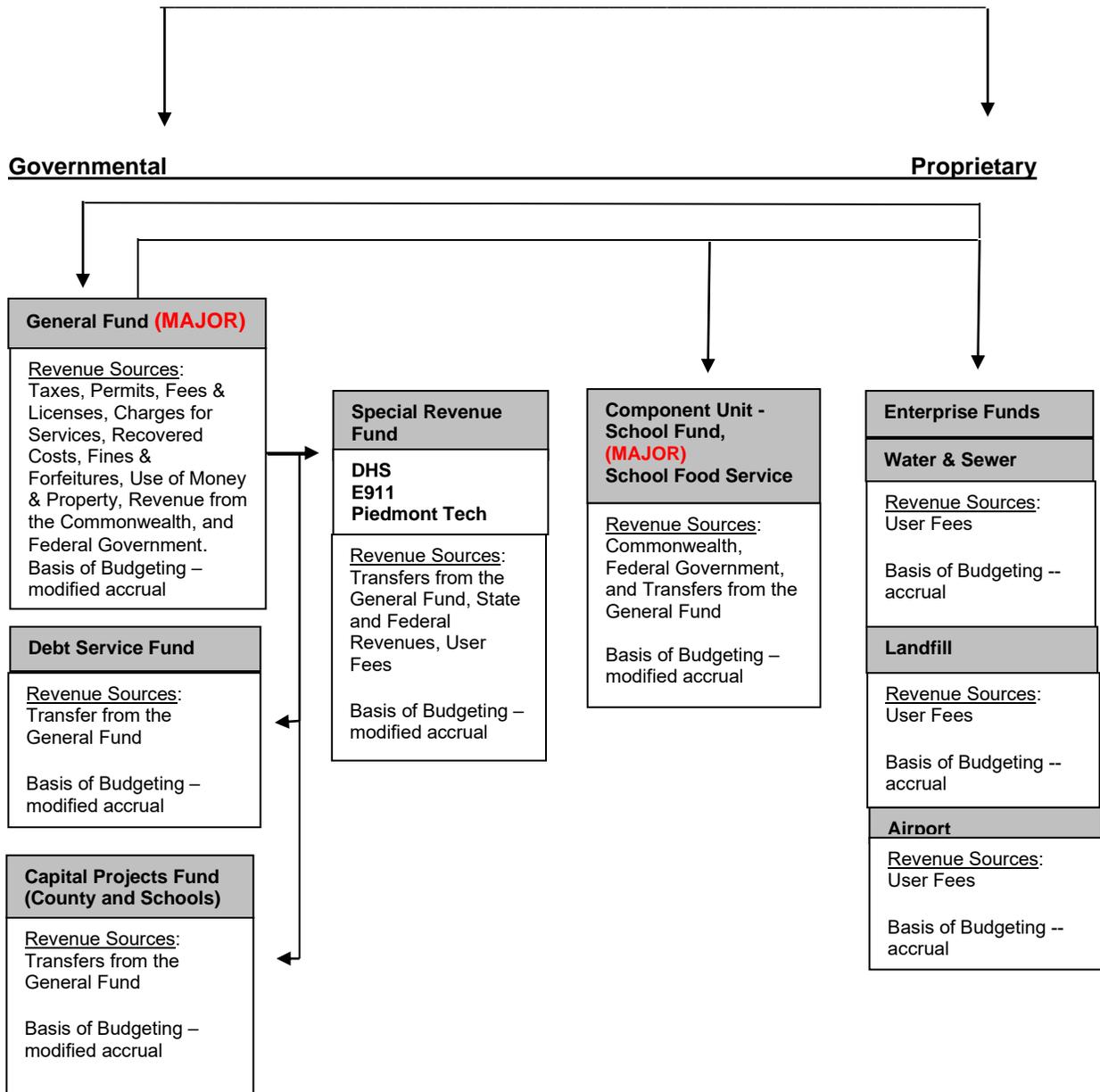


STRUCTURE OF COUNTY FUNDS

County of Culpeper, VA Fund Structure

County of Culpeper, VA Budgetary Funds

(Note: All funds below, are officially adopted & appropriated)



STRUCTURE OF COUNTY FUNDS County of Culpeper, VA Fund Structure

County of Culpeper, VA Budgetary Funds

(Note: All funds below, are officially adopted & appropriated)

Primary Government - Major Fund Descriptions:

General Fund accounts for all general government activity not accounted for in other funds. It includes most tax revenues, state and federal revenues, and such services as public safety, administration, planning and zoning, parks and recreation, library and courts.

Major fund types:

Major funds represent the significant activities of the County and basically include any funds whose revenues and expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget. The County's General Fund, and School Operating Fund, <u>which is a discretely presented Component Unit</u> , are the only current major funds.	Major Funds	Percentage
	General Fund	23.23%
	Capital Projects Fund	3.50%
	Special Revenue Funds	8.46%
	Enterprise Funds	3.67%
	Schools (Discretely presented component unit)	61.14%

Non-major Special Revenue Funds are used to account for the proceeds of specific revenues sources that are legally restricted to expenditures for a specific purpose. Funds include Carver Center, Social Services, and E-911.

Non-major Debt Service Funds are used to account for the accumulation of resources for, and the repayment of long-term debt, interest and related costs. Funds include the School Debt Service Fund. This fund is presented as part of the total Schools, discretely presented component unit.

Non-major Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. Funds include the County Capital Improvements Fund. This fund is presented as part of the total Schools, discretely presented component unit.

Non-major Proprietary Funds are used to account for the acquisition, operation and maintenance of government facilities and services, which are, or should be, entirely self-supported by user charges. Funds include the Airport, Landfill and Water & Sewer Funds.

The County of Culpeper, Virginia does not distinguish between the Basis of Budgeting and Basis of Accounting. The principles set forth as the Basis of Accounting are strictly observed in the budgeting process. A fund's Basis of Budgeting and Basis of Accounting determines when a transaction or event is recognized within a fund's operating statement.

COUNTY OF CULPEPER, VA
FINANCIAL POLICIES
FUND STRUCTURE

BOS adopted/amended 5/3/2022

Fund Accounting

The accounts of the County and its component unit, Culpeper County Public School System, are organized on the basis of fund classifications. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate.

Basis of Accounting

There are two major types of funds – Governmental Fund Types and Proprietary Fund Types.

The accounting principles of the County are maintained on the modified accrual basis of accounting for the General Fund, Special Revenue Funds, Capital Projects Fund, Expendable Trust Funds, Agency Funds, and on the accrual basis of accounting for the Enterprise Funds and the Non-expendable Trust Funds.

Governmental Fund Types

Governmental Funds are those through which most governmental functions of the County and School Board are financed. All expendable financial resources and the related liabilities are accounted for through Governmental Funds. The following are the County's governmental fund types.

General Fund:

The General Fund is the main operating account of the county and therefore, the largest of the governmental funds; it is used to account for all financial resources except those required to be accounted for in another fund. This includes most traditional local government programs such as Sheriff, Fire, Libraries and Parks. The General Fund also includes transfer payments to the Schools, Debt Service, capital improvement funds and enterprise funds.

Special Revenue Funds:

Special Revenue funds are used to account for the proceeds of specific revenue sources (other than major capital programs) that are legally restricted to expenditures for specific purposes. These funds include Carver Center, Social Services, and E-911.

Component Unit - School Fund:

This fund reflects revenues and expenditures related to the operations of the County's public-school system. The primary sources of revenue, exclusive of transfers from the General Fund, are basic school aid payments from the Commonwealth and educational program grants. Major expenditures include instructional costs and fixed charges.

COUNTY OF CULPEPER, VA

FINANCIAL POLICIES

BOS adopted/amended 5/3/2022

Component Unit – Other School Funds (self-sustaining):

This is a separate fund used for limited expenditures due to legal or regulatory provisions and are self-sustaining or self-supporting. These funds require minimal transfers, if any, from the General Fund and are primarily funded by the federal and state categorical funds, fees, and grants. Example of this fund is the Food Services Fund.

Capital Projects Funds:

Capital Programs Funds are used to account for financial resources used for the acquisition, design, development and/or construction of major capital facilities (other than those financed by Proprietary Funds).

Proprietary Fund Types

Proprietary Funds are used to account for the County's on-going organizations and activities that are similar to those often found in the private sector. Proprietary Funds utilize the accrual basis of accounting. The following are the County's proprietary fund types:

Enterprise Funds

Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses including depreciation) of providing services to the general public, on a continuing basis, be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The County does not budget depreciation expenses in enterprise funds although they are recorded and reported in the annual financial report. Enterprise funds include the Airport, Landfill and Water & Sewer.

Water and Sewer Fund: This fund accounts for the operation, maintenance and construction of the County's water and sewer system. Charges for services represent the major source of operating revenue. Salaries and wages, contractual services, and depreciation are the major expenditures of the fund.

Landfill Fund: This fund accounts for the activities of the County's landfill. Charges for services represent the major source of operating revenue. Salaries and wages, contractual services, and depreciation are the major expenditures of the fund.

Airport Fund: This fund accounts for the activities of the County's airport. Charges for services represent the major source of operating revenue. Salaries and wages, contractual services, and depreciation are the major expenditures of the fund.

COUNTY OF CULPEPER, VA FINANCIAL POLICIES

BOS adopted/amended 5/3/2022

Basis of Budgeting

Budgets for all funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) applicable to governmental units, and utilize the modified accrual basis. Briefly, this means that assets are recorded when measurable and available to finance operations during the year; expenditures, other than compensated absences and interest on long-term debt, are recorded as the related fund liabilities are incurred.

The Annual Appropriation Resolution places legal restrictions on expenditures at the function level for the General Fund. The appropriation for each function can be revised by the Board of Supervisors only. Amounts that do not fall under a function’s control are categorized as non-departmental even though they may relate to a particular function. Generally, appropriations expire at fiscal year-end, except for capital programs and grant funded programs or projects. Capital programs are adopted for the life of the program or until the Board of Supervisors amends the budget.

<i>Item</i>	<i>Budgetary Basis</i>	<i>Accounting Basis</i>
<i>Inventory & other prepaid costs</i>	<i>Expensed when paid</i>	<i>Recorded as an asset and expensed when used</i>
<i>Capital Outlays</i>	<i>Expensed when paid</i>	<i>Recorded as an asset and expensed as depreciation over its useful life</i>
<i>Debt proceeds & related principal payments</i>	<i>Proceeds are reported as revenues when received and payments reported as expenses when paid</i>	<i>Activity reported as an increase or decrease to long-term debt on the balance sheet.</i>
<i>Accruals or other long-term liabilities (e.g. pension & OPEB) **</i>	<i>Expensed when paid</i>	<i>Expensed when incurred.</i>
<i>Donated Items</i>	<i>Not budgeted</i>	<i>Recognized as revenue upon receipt.</i>

Currently the County and Schools OPEB liability is a reconciling item from the fund financials to the government-wide financial statements. The liability is low enough that the County is considered on “pay-go,” vs a trust.

The County of Culpeper and the Schools both participate in the Virginia Retirement System. Again, the entries for GASB 68 and 75 are reconciling items from the fund financials to the government-wide financial statements. The County and the Schools fund the retirement monthly based on a percentage supplied by the VRS. Actuarial reports are prepared annually but the rates are generally set with the Commonwealth of Virginia’s biennium budget, for the percentage applied to the applicable payroll figures and submitted monthly.

COUNTY OF CULPEPER, VA OPERATIONS/ACCOUNTING STRUCTURE

Operations/Accounting Funds

Primary Government

Discretely Presented Component Unit

Department	General Fund <small>(MAJOR)</small>	Carver Center	Dept. of Human Services	E911	Airport	Environmental Services	Water & Sewer	School Fund <small>(MAJOR)</small>	School Food
Board of Supervisors	X								
County Administration	X								
County Attorney	X								
Human Resources	X								
Procurement / Communications	X								
Auditor	X								
Commissioner of the Revenue	X								
Reassessment	X								
Board of Equalization	X								
Treasurer	X								
Finance	X								
Information Technology	X								
Motor Pool	X								
Postal	X								
Records Management	X								
Risk Management	X								
Electoral Board	X								
Registrar	X								
Circuit Court	X								
Magistrate	X								
Clerk of Circuit Court	X								
Law Library	X								
Victim Assistance Program	X								
Combined Court	X								
Court Security	X								

COUNTY OF CULPEPER, VA OPERATIONS/ACCOUNTING STRUCTURE

Operations/Accounting Funds

Primary Government

Discretely
Presented
Component
Unit

Department	General Fund <small>(MAJOR)</small>	Carver Center	Dept. of Human Services	E911	Airport	Environmental Services	Water & Sewer	School Fund <small>(MAJOR)</small>	School Food
Commissioner of Accounts	X								
Commonwealth Attorney	X								
Criminal Justice Services	X								
Fire & Rescue	X								
State Forestry	X								
Sheriff	X								
Jail	X								
Outside Jail Services	X								
Probation	X								
Supervision Plan Services	X								
VSTOP Grant	X								
Building Officials	X								
Animal Services	X								
Medical Examiner	X								
Emergency Services	X								
General Properties	X								
Health Dept.	X								
Community Services	X								
Cable TV	X								
Community Youth Services	X								
Options	X								
Community College	X								
Parks & Recreation - Admin	X								
Parks & Recreation - Parks	X								

COUNTY OF CULPEPER, VA OPERATIONS/ACCOUNTING STRUCTURE

Operations/Accounting Funds

Primary Government

Discretely Presented Component Unit

Department	General Fund <small>(MAJOR)</small>	Carver Center	Dept. of Human Services	E911	Airport	Environmental Services	Water & Sewer	School Fund <small>(MAJOR)</small>	School Food
Library	X								
Department of Development	X								
Chamber of Commerce	X								
Zoning Board	X								
Economic Development	X								
Soil & Water	X								
Extension Office	X								
Carver Center		X							
Social Services Administration			X						
Social Services Public Asst.			X						
Cosmetology			X						
Daycare			X						
Families First			X						
Headstart			X						
Early Headstart			X						
E911 Operations				X					
Airport Operations					X				
Environmental Services						X			
Water & Sewer Overhead							X		
Water & Sewer Airpark							X		
Water & Sewer Emerald Hill							X		
Water & Sewer Greens Corner							X		
Water & Sewer Mitchells							X		
Water & Sewer Clevengers							X		

COUNTY OF CULPEPER, VA OPERATIONS/ACCOUNTING STRUCTURE

Operations/Accounting Funds

Primary Government

Discretely
Presented
Component
Unit

Department	General Fund <i>(MAJOR)</i>	Carver Center	Dept. of Human Services	E911	Airport	Environmental Services	Water & Sewer	School Fund <i>(MAJOR)</i>	School Food
School Operating – Instructional								X	
School Operating – Administration								X	
School Operating – Transportation								X	
School Operating – Maintenance								X	
School Operating – Facilities								X	
School Operating – Technology								X	
School Food Operations									X

SUMMARY

SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCE

	<u>Major Fund*</u>	<u>Non-Major Funds*</u>					<u>DEBT SERVICE FUNDS</u>
	<u>GENERAL FUND</u>	<u>CAPITAL FUNDS</u>	<u>SPECIAL REVENUE FUNDS</u>			<u>401</u>	
	<u>100</u>	<u>302</u>	<u>170</u>	<u>201</u>	<u>215</u>	<u>DEBT SERVICE</u>	
	<u>GENERAL FUND</u>	<u>COUNTY CAPITAL</u>	<u>CARVER CENTER</u>	<u>HUMAN SERVICES</u>	<u>E911</u>		
Revenues							
Revenue From Local Sources	83,686,825	60,000	12,000	3,122,233	1,873,658	0	
Revenue From Commonwealth	11,162,565	0	0	2,794,107	173,230	0	
Revenue From Federal Government	208,587	0	0	6,004,488	0	0	
Total Revenues	95,057,977	60,000	12,000	11,920,828	2,046,888	0	
Expenditures							
Personal Service	22,031,323	0	26,575	7,290,865	1,386,243	0	
Employee Benefits	7,801,664	0	8,853	2,243,607	528,116	0	
Contractual Services	8,317,792	0	42,475	646,877	1,158,978	0	
Other Charges	7,227,705	0	73,500	2,849,214	180,350	0	
Materials And Supplies	1,685,172	0	16,000	863,076	21,000	0	
Capital Outlay	1,089,422	7,310,000	22,500	139,000	10,500	0	
Other	979,478	0	0	0	403,685	6,611,083	
Total Expenditures	49,132,556	7,310,000	189,903	14,032,639	3,688,872	6,611,083	
Net Revenues (Expenditures)	45,925,421	(7,250,000)	(177,903)	(2,111,811)	(1,641,984)	(6,611,083)	
Other Sources (Uses)							
Other Financing Sources	0	0	0	0	0	0	
Proceeds From Bonds	0	0	0	0	0	0	
Interfund Transfers	(60,227,285)	7,250,000	177,903	2,039,811	1,155,290	6,611,083	
Total Other Sources (Uses)	(60,227,285)	7,250,000	177,903	2,039,811	1,155,290	6,611,083	
BEGINNING YEAR FUND BALANCE	47,708,808	7,156,386	0	0	0	0	
ENDING FUND BALANCE	33,406,944	7,156,386	0	(72,000)	(486,694)	0	
CHANGE IN FUND BALANCE	(14,301,864)						
PULL FROM GF FUND BALANCE	(14,390,264)						
SET ASIDE FOR FUTURE CAPITAL	88,400						
DIFFERENCE	(14,301,864)						

\$7,250,000 used for one-time capital items, in County CIP; \$6,311,188 for one-time capital in the School CIP; \$22,600 for local share of Airport CIP projects, primarily funded through FAA and DOAV; \$505,000 W&S CIP local share; \$166,000 site improvements in GF-B&G budget; \$40,752 case mgmt in CW Atty Office; \$7,800 airport furniture; \$86,924 to cover Bldg Official's budget for FY23.

Set aside for revenue loss offsets; future capital or debt service.

SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCE

	Non-Major Funds**			Discretely Presented Component Unit***			TOTAL ALL FUNDS
	ENTERPRISE FUNDS			COMPONENT UNIT			
	210 AIRPORT	513 LANDFILL	514 WATER & SEWER	251 SCHOOL OPS	252 SCHOOL FOOD	301 SCHOOL CAPITAL	
Revenues							
Revenue From Local Sources	1,079,676	1,630,000	1,773,917	1,186,796	1,753,745	0	96,178,850
Revenue From Commonwealth	115,588	0	0	68,977,569	79,943	0	83,303,002
Revenue From Federal Government	0	0	0	8,325,861	2,553,368	0	17,092,304
Total Revenues	1,195,264	1,630,000	1,773,917	78,490,226	4,387,056	0	196,574,156
Expenditures							
Personal Service	285,279	378,524	683,647	84,166,864	1,564,590	0	117,813,910
Employee Benefits	71,889	139,196	258,239	4,937,064	564,153	0	16,552,781
Contractual Services	123,500	2,681,520	571,050	5,667,467	130,392	0	19,340,051
Other Charges	82,000	50,350	243,005	9,793,907	81,788	0	20,581,819
Materials And Supplies	435,950	30,500	328,000	3,876,239	1,855,919	0	9,111,856
Capital Outlay	138,800	27,500	1,106,500	3,594,771	190,214	6,311,188	19,940,395
Other	124,656	0	0	0	0	0	8,118,902
Total Expenditures	1,262,074	3,307,590	3,190,441	112,036,312	4,387,056	6,311,188	211,459,714
Net Increase/(Decrease)	(66,810)	(1,677,590)	(1,416,524)	(33,546,086)	0	(6,311,188)	(14,885,558)
Other Sources (Uses):							
Other Financing Sources							
Proceeds From Bonds	0	0	0	0	0	0	0
Interfund Transfers	0	0	0	0	0	0	0
	66,810	1,652,590	1,416,524	33,546,086	0	6,311,188	0
Total Other Sources (Uses)	66,810	1,652,590	1,416,524	33,546,086	0	6,311,188	0
BEGINNING YEAR FUND BALANCE	0	4,396,164	0	614,925	1,277,310	3,459,911	64,613,504
ENDING FUND BALANCE	0	4,396,164	0	614,925	1,277,310	3,459,911	64,613,504

* Major Fund - comprises at least 10% of the total appropriated budget.

** Non-Major Funds - comprised of Special Revenue and Enterprise funds.

*** Discretely Presented Component Unit - The Commonwealth of Virginia prescribes the School Operating and all other School related funds are combined and shown separately as a Component Unit of the Primary Government (General Fund).

**** Fund Balance - amounts used are unrestricted for the General Fund; all other presented fund balances are either Committed (County Capital Improvements); Cash balance (for Enterprise funds); Nonspendable (School operating); Committed School Capital Improvements); or Assigned (School Food Fund).

PRIOR YEAR ACTUAL, CURRENT YEAR BUDGET AND ADOPTED BUDGET

TOTAL REVENUES - ALL FUNDS

	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
<u>REVENUES</u>			
Revenue from Local Sources			
General Property Taxes	68,114,462	67,204,972	69,877,940
Other Local Taxes	12,680,613	11,231,315	11,651,275
Permits, Fees and Licenses	1,076,327	912,300	1,019,725
Fines and Forfeitures	40,084	25,000	57,500
Revenue from Use of Money and Property	1,243,417	1,299,297	1,375,091
Charges for Services	7,794,875	9,169,257	10,092,918
Miscellaneous Revenues	1,179,803	1,878,268	2,102,601
Recovered Costs	1,859,387	1,800	1,800
Total Revenues from Local Sources	93,988,968	91,722,209	96,178,850
Revenue from Commonwealth			
Non-categorical aid	3,530,477	3,484,308	3,526,308
Shared Expenses	3,997,550	4,170,683	4,524,288
Categorical aid - state	59,870,276	66,293,854	75,252,406
Total Revenue from Commonwealth	67,398,303	73,948,845	83,303,002
		0	
Revenue from Federal Government			
Categorical aid - federal	14,072,625	13,446,267	17,092,304
Total Revenue from Federal Gov't	14,072,625	13,446,267	17,092,304
		0	
Other Financing Sources			
Proceeds from Indebtedness	16,213,473	0	0
Total Other Financing Sources	16,213,473	0	0
(To) From Fund Balance			
Set Aside for future capital needs	(629,393)	(835,500)	(88,400)
Unreserved	(8,234,644)	12,308,484	15,062,358
Reserved	0	0	0
Total (To) From Fund Balance	(8,864,037)	11,472,984	14,973,958
Total Fund Revenues	182,809,332	190,590,305	211,548,114

No Change Proposed to Adopted Budget

PRIOR YEAR ACTUAL, CURRENT YEAR BUDGET AND ADOPTED BUDGET

TOTAL EXPENDITURES - ALL FUNDS

	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
<u>EXPENDITURES</u>			
<u>Estimated Expenditures:</u>			
General Government Administration	5,449,471	5,969,421	6,707,292
Judicial Administration	4,232,107	4,624,304	5,419,812
Public Safety	19,215,844	20,764,123	22,996,387
Public Works	1,106,082	1,444,302	1,707,673
Health & Welfare	3,571,367	4,655,215	4,354,438
Parks, Recreation and Cultural	2,174,151	2,491,033	2,766,141
Community Development	1,597,643	2,400,766	2,398,973
Total Estimated Expenditures	37,346,665	42,349,164	46,350,716
<u>Other Miscellaneous:</u>			
Medical Examiner	780	750	800
Community Services	1,132,073	1,015,685	1,140,267
Community College	28,158	78,158	79,558
Soil & Water	64,252	69,754	62,360
Extension Office	203,079	226,462	233,286
Non-departmental	0	289,375	286,091
Debt	722,867	1,005,942	979,478
Total Other Miscellaneous	2,151,209	2,686,126	2,781,840
<u>Other Funds:</u>			
Carver Center	86,007	167,267	189,903
Department of Human Services Fund	11,440,873	11,836,180	14,032,639
E911 Fund	2,236,339	2,697,168	3,688,872
School Operating Fund	88,144,685	98,783,144	112,036,312
School Food Services Fund	2,313,839	4,276,465	4,387,056
School CIP Fund	8,778,927	3,618,171	6,311,188
School Debt Service Fund	21,197,929	7,421,776	6,611,083
County CIP Fund	2,405,673	7,238,400	7,310,000
Reserve for Future Capital	629,393	835,500	88,400
Airport Fund	1,686,313	3,403,755	1,262,074
Landfill Fund	2,802,695	3,146,610	3,307,590
Water & Sewer Fund	1,588,785	2,130,579	3,190,441
Total Other Funds	143,311,458	145,555,015	162,415,558
Total Expenditures	182,809,332	190,590,305	211,548,114

YEAR ACTUAL, CURRENT YEAR BUDGET AND ADOPTED BUDGET

	GENERAL		
	FY21	FY22	FY23
	ACTUAL	ADOPTED	ADOPTED
<u>REVENUES</u>			
Revenue from Local Sources			
General Property Taxes	68,114,462	67,204,972	69,877,940
Other Local Taxes	11,953,772	10,491,315	10,936,275
Permits, Fees and Licenses	1,076,327	912,300	1,019,725
Fines and Forfeitures	40,084	25,000	57,500
Revenue from Use of Money and Property	275,366	291,736	298,543
Charges for Services	1,453,785	1,083,850	1,192,042
Miscellaneous Revenues	452,075	416,000	303,000
Recovered Costs	1,859,387	1,800	1,800
Total Revenues from Local Sources	85,225,258	80,426,973	83,686,825
Revenue from Commonwealth			
Non-categorical aid	3,530,477	3,484,308	3,526,308
Shared Expenses	3,997,550	4,170,683	4,524,288
Categorical aid - state	2,547,411	3,312,068	3,111,969
Total Revenue from Commonwealth	10,075,438	10,967,059	11,162,565
Revenue from Federal Government			
Categorical aid - federal	258,058	105,408	208,587
Total Revenue from Federal Gov't	258,058	105,408	208,587
(To) From Fund Balance			
Set Aside for future capital needs	(629,393)	(835,500)	(88,400)
Inter-fund Transfers	(48,741,691)	(57,092,134)	(60,227,285)
Fund Balance	(6,689,796)	11,463,484	14,390,264
Reserved Fund Balance	0	0	0
	(56,060,880)	(46,464,150)	(45,925,421)
Total Fund Revenues	39,497,874	45,035,290	49,132,556
<u>EXPENDITURES</u>			
General Government Administration	5,449,471	5,969,421	6,707,292
Judicial Administration	4,232,107	4,624,304	5,419,812
Public Safety	19,215,844	20,764,123	22,996,387
Public Works	1,106,082	1,444,302	1,707,673
Health & Welfare	3,571,367	4,655,215	4,354,438
Parks, Recreation and Cultural	2,174,151	2,491,033	2,766,141
Community Development	1,597,643	2,400,766	2,398,973
Medical Examiner	780	750	800
Community Services	1,132,073	1,015,685	1,140,267
Community College	28,158	78,158	79,558
Soil & Water	64,252	69,754	62,360
Extension Office	203,079	226,462	233,286
Non-departmental	0	289,375	286,091
Debt	722,867	1,005,942	979,478
Total Fund	39,497,874	45,035,290	49,132,556

PRIOR YEAR ACTUAL, CURRENT YEAR BUDGET AND ADOPTED BUDGET

**SPECIAL REVENUE FUND
CARVER CENTER**

	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
<u>REVENUES</u>			
Revenue from Local Sources			
Revenue from Use of Money and Property	12,000	15,000	12,000
Donations from Private sources	1,722	0	0
Miscellaneous	0	0	0
Total Revenues from Local Sources	13,722	15,000	12,000
Revenue from Commonwealth			
Categorical aid – state	32,407	0	0
Total Revenue from the Commonwealth	32,407	0	0
(To) From Fund Balance	39,878	152,267	177,903
Total (To) From Fund Balance	39,878	152,267	177,903
Total Fund Revenues	86,007	167,267	189,903

EXPENDITURES

Personal Service	24,188	25,061	26,575
Employee Benefits	8,782	10,231	8,853
Contractual Services	11,189	30,975	42,475
Other Charges	24,373	62,500	73,500
Materials & Supplies	8,835	16,000	16,000
Capital Outlay (including CIP)	8,640	22,500	22,500
Total Fund	86,007	167,267	189,903

The Carver Center Fund is treated as a special revenue fund.
 This fund accounts for the utilities and maintenance of the buildings on the Carver campus.
 Increases in this fund from FY22 to FY23 include \$11K under contract services for mowing; and \$6K under other charges for internet charges.

PRIOR YEAR ACTUAL, CURRENT YEAR BUDGET AND ADOPTED

BUDGET

SPECIAL REVENUE FUND DEPT OF HUMAN SERVICES

	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
<u>REVENUES</u>			
Revenue from Local Sources			
Charges for Services	2,894,192	2,946,181	3,122,233
Miscellaneous Revenues	85,225	0	0
Recovered Costs	0	0	0
Total Revenues from Local Sources	2,979,417	2,946,181	3,122,233
Revenue from Commonwealth			
Categorical aid - state	1,830,712	2,481,318	2,794,107
Total Revenue from Commonwealth	1,830,712	2,481,318	2,794,107
Revenue from Federal Government			
Categorical aid - federal	5,408,142	4,621,859	6,004,488
Total Revenue from Federal Gov't	5,408,142	4,621,859	6,004,488
(To) From Fund Balance	0	0	72,000
	1,222,602	1,786,822	2,039,811
Total (To) From Fund Balance	1,222,602	1,786,822	2,111,811
Total Fund Revenues	11,440,873	11,836,180	14,032,639
<u>EXPENDITURES</u>			
Personal Service	5,686,882	5,688,395	7,290,865
Employee Benefits	1,747,273	2,209,215	2,243,607
Contractual Services	581,676	517,035	646,877
Other Charges	2,459,555	2,615,127	2,849,214
Materials & Supplies	683,477	698,508	863,076
Capital Outlay	247,545	107,900	139,000
Other	34,465	0	0
Total Fund	11,440,873	11,836,180	14,032,639

The Human Services Fund is treated as a special revenue fund.

This fund accounts for the Social Services programs of the County; spending is comprised primarily of State and federal aid for those programs with matching funds of \$2,039,811 from the County. In addition to the operations of the Social Services Department, this fund also accounts for the operations of the Day Care Program, Cosmetology Program, Head Start and Early Head Start. Lastly, for FY23, various capital items will be covered as a 1x draw from the Human Services, Daycare fund balance.

PRIOR YEAR ACTUAL, CURRENT YEAR BUDGET AND ADOPTED BUDGET

SPECIAL REVENUE FUND E911 SYSTEM

	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
<u>REVENUES</u>			
Revenue from Local Sources			
Other Local Taxes	726,841	740,000	715,000
Revenue from Use of Money and Property	339,295	327,423	373,172
Miscellaneous	386,550	448,153	785,486
Total Revenues from Local Sources	1,452,686	1,515,576	1,873,658
Revenue from Commonwealth			
Categorical aid - state	151,222	166,720	173,230
Total Revenue from Commonwealth	151,222	166,720	173,230
(To) From Fund Balance	(263,063)	9,500	486,694
	895,494	1,005,372	1,155,290
Total (To) From Fund Balance	632,431	1,014,872	1,641,984
Total Fund Revenues	2,236,339	2,697,168	3,688,872
<u>EXPENDITURES</u>			
Personal Service	998,867	1,290,507	1,386,243
Employee Benefits	350,825	517,618	528,116
Contractual Services	313,561	272,400	1,158,978
Other Charges	147,435	178,905	180,350
Materials & Supplies	16,057	21,750	21,000
Capital Outlay	2,165	9,500	10,500
Other - debt	407,429	406,488	403,685
Total Fund	2,236,339	2,697,168	3,688,872

The E911 Fund is treated as a Special Revenue fund and it accounts for all activity related to the Joint (County/Town) E911 Center.

The operations of this fund are partially covered by revenue generated by the E911 tax, as well as rent paid by cellular providers for space on the County's towers and through a small amount of state funding. The combined funding sources are not sufficient to fund the E911 Center without a local funding contribution. The County is expected to appropriate \$1,155,290 and the Town is expected to appropriate \$785,486 to fully fund the program. The majority of the increase from FY22 to FY23 is attributable upgrading the failing CAD software for public service. This cost is approximately \$700K; the county is using its portion of the E911 fund balance to cover, while the Town is going to pay its share to the county quarterly. This item will be split 67/33, County/Town.

PRIOR YEAR ACTUAL, CURRENT YEAR BUDGET AND ADOPTED BUDGET

CAPITAL PROJECT FUND CAPITAL IMPROVEMENTS

	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
<u>REVENUES</u>			
Revenue from Local Sources			
Revenue from Use of Money and Property	16,090	0	0
Miscellaneous Revenues	60,000	60,000	60,000
Total Revenues from Local Sources	76,090	60,000	60,000
Revenue from Commonwealth			
Categorical aid - state	0	0	0
Total Revenue from Commonwealth	0	0	0
Revenue from Federal Government			
Categorical aid - federal	0	0	0
Total Revenue from Federal Gov't	0	0	0
Proceeds from Indebtedness			
Bond issue/capital lease	359,402	0	0
Total Proceeds from Indebtedness	359,402	0	0
(To) From Fund Balance		0	
	1,970,181	7,178,400	7,250,000
Total (To) From Fund Balance	1,970,181	7,178,400	7,250,000
Total Fund Revenues	2,405,673	7,238,400	7,310,000

EXPENDITURES

Capital Outlay	2,405,673	7,238,400	7,310,000
Total Fund	2,405,673	7,238,400	7,310,000

The Capital Projects Fund (Capital Improvements) accounts for and reports all financial resources used for the acquisition or construction of major capital facilities not being financed by proprietary funds.

PRIOR YEAR ACTUAL, CURRENT YEAR BUDGET AND ADOPTED BUDGET

DEBT FUND DEBT SERVICE

	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
<u>REVENUES</u>			
Proceeds from Indebtedness			
Bond issue/capital lease	15,854,071	0	0
Total Proceeds from Indebtedness	15,854,071	0	0
To) From Fund Balance	5,343,858	7,421,776	6,611,083
Total (To) From Fund Balance	5,343,858	7,421,776	6,611,083
Total Fund Revenues	21,197,929	7,421,776	6,611,083
 <u>EXPENDITURES</u>			
Other Debt Service	15,854,071	0	0
Principal	2,675,022	4,867,591	4,345,928
Interest	2,668,826	2,554,185	2,265,155
Total Fund	21,197,929	7,421,776	6,611,083

In Virginia, the School System is considered a discretely presented component unit of the primary government. The School Debt Service Fund accounts for all debt service payments of the School System. These are projects primarily accounted for in the School CIP Fund with the corresponding debt service accounted for in this fund. The decrease from FY22 to FY23 is due to the refunding of the \$21M bond issue for CCHS renovation and the literary loan borrowed during the construction of EVHS. These refundings occurred during FY21.

PRIOR YEAR ACTUAL, CURRENT YEAR BUDGET AND ADOPTED BUDGET

ENTERPRISE FUND AIRPORT

	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
<u>REVENUES</u>			
Revenue from Local Sources			
Revenue from Use of Money and Property	565,766	583,638	609,876
Charges for Services	550,240	415,800	469,800
Miscellaneous Revenues	451	0	0
Total Revenues from Local Sources	1,116,457	999,438	1,079,676
Revenue from Commonwealth			
Categorical aid - state	344,797	1,836,445	115,588
Total Revenue from Commonwealth	344,797	1,836,445	115,588
Revenue from Federal Government			
Categorical aid - federal	375,425	225,000	0
Total Revenue from Federal Gov't	375,425	225,000	0
 (To) From Fund Balance	 (281,144)	 0	 0
Transfer from General Fund	15,473	25,959	44,210
Transfer from CIP	115,305	316,913	22,600
Total (To) From Fund Balance	(150,366)	342,872	66,810
Total Fund Revenues	1,686,313	3,403,755	1,262,074
 <u>EXPENDITURES</u>			
Personal Service	230,601	259,315	285,279
Employee Benefits	56,442	63,224	71,889
Contractual Services	117,418	123,500	123,500
Other Charges	138,368	78,000	82,000
Materials & Supplies	406,259	381,630	435,950
Capital Outlay (including CIP)	612,569	2,373,430	138,800
Other Uses (debt)	124,656	124,656	124,656
Total Fund	1,686,313	3,403,755	1,262,074

The Airport Fund is an enterprise fund. It is used to account for revenues and expenses related to the operations and maintenance of the County Airport. Capital improvements for the Airport and debt payments are also accounted for in this fund.

For FY18, the operating budget for the Airport was self-sustaining and did not require any General Fund assistance for operations. However, for FY19 and FY20 the Airport was not self-sustaining. The reason for this was a revenue shortfall caused by pavement rehabilitation around the hangars, which began in FY18 and continued into FY21. There was displacement of various aircraft while the pavement was rehabilitated, therefore, with the displacement of aircraft, hangar rent during those periods was not charged for the affected aircraft. Consequently, for those years the General Fund provided funding to offset operations. For FY22, the Airport continues to be non-self-sustaining, with assistance from the General Fund of \$25,959 for operations. The main driver behind this General Fund assistance is the price of fuel sales being down and therefore fuel sales revenue has been reduced.

For FY23, the Airport continues to be non-self-sustaining, with assistance from the General Fund of \$44,210 for operations. The main driver behind this General Fund assistance is the increase in part time salaries, in order to maintain adequate manned hours for the operators of the Airport

PRIOR YEAR ACTUAL, CURRENT YEAR BUDGET AND ADOPTED BUDGET

ENTERPRISE FUND SOLID WASTE & RECYCLING

	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
<u>REVENUES</u>			
Revenue from Local Sources			
Revenue from Use of Money and Property	0	0	0
Charges for Services	1,535,718	1,635,000	1,630,000
Total Revenues from Local Sources	1,535,718	1,635,000	1,630,000
(To) From Fund Balance			
Interfund transfer to Water & Sewer Fund		0	
Transfers from General Fund	1,382,429	1,511,610	1,652,590
Use of Landfill fund balance for capital	(115,452)	0	25,000
Total (To) From Fund Balance	1,266,977	1,511,610	1,677,590
Total Fund Revenues	2,802,695	3,146,610	3,307,590
<u>EXPENDITURES</u>			
Personal Service	249,144	308,321	378,524
Employee Benefits	82,203	120,419	139,196
Contractual Services	2,412,567	2,637,020	2,681,520
Other Charges	31,423	50,350	50,350
Materials & Supplies	25,501	30,500	30,500
Capital Outlay (including CIP)	1,857	0	27,500
Total Fund	2,802,695	3,146,610	3,307,590

The Landfill Fund is an enterprise fund. It is used to account for revenues and expenses related to the operations and maintenance of the County Transfer Station. Capital improvements for the Transfer Station are also accounted for in this fund.

For fiscal year 2020, there was one CIP project scheduled to occur, which is the relocation of the Lignum Residential Convenience Center, estimated at \$150,000. As part of the adopted FY20 budget, the County utilized \$175,000 from the Landfill fund balance to cover some capital costs, which include the CIP project of \$150,000 and some recycling containers costing approximately \$25,000, which are shown in the operating budget. For FY21, there are no scheduled CIP projects, but again the proposal is to use \$32,500 of the Landfill fund balance to fund \$25,000 for a recycling container and \$7,500 for ADP equipment. For FY22 there were no CIP projects scheduled to occur, and no use of fund balance. Continuing into FY23, again there are no CIP projects, however, the use of the Landfill fund balance is estimated to use \$27,500 for the purchase of a blower, recycling containers & a tire splitter.

PRIOR YEAR ACTUAL, CURRENT YEAR BUDGET AND ADOPTED BUDGET

ENTERPRISE FUND WATER & SEWER

	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
<u>REVENUES</u>			
Revenue from Local Sources			
Revenue from Use of Money and Property	0	0	0
Charges for Services	1,044,433	1,183,500	1,773,917
Miscellaneous Revenues	0	0	0
Total Revenues from Local Sources	1,044,433	1,183,500	1,773,917
 (To) From Fund Balance			
Transfer from Landfill Fund	0	0	0
Transfer from General Fund	544,352	947,079	1,416,524
Total (To) From Fund Balance	544,352	947,079	1,416,524
 Total Fund Revenues	 1,588,785	 2,130,579	 3,190,441
<u>EXPENDITURES</u>			
Personal Service	394,660	601,812	683,647
Employee Benefits	141,000	222,202	258,239
Contractual Services	357,705	491,800	571,050
Other Charges	198,020	304,765	243,005
Materials & Supplies	264,635	327,500	328,000
Capital Outlay (including CIP)	232,765	182,500	1,106,500
Other	0	0	0
Total Fund	1,588,785	2,130,579	3,190,441

The Water & Sewer Fund is an enterprise fund. It is used to account for revenues and expenses related to the operations and maintenance of the County's water & sewer activities. Capital improvements related to Water & Sewer are also accounted for in this fund.

The CIP project for the Water & Sewer fund for FY20 was to fully fund the washout, inspection and repair of the elevated Airpark water tank. The General Fund provided the funding for this project in FY18 at an amount of \$120,000 and it will provide the remaining necessary funding for the project in FY20 of \$180,000. For FY21, there are no scheduled CIP projects; and for FY22 the General Fund supplied another \$50,000 to go towards the washout, inspection and repair of the elevated Airpark water tank. For FY23, CIP funds will provide \$180,000 for the W&S SCADA System; and \$800,000 for a gravity sewer line, which will be partially funded by the developer.

In prior years, there would have been budgeted, a revenue from funds proffered for the Clevenger's Village water and wastewater system as an offset to operating losses until the system could be self-sustaining, however, those funds have been depleted. Therefore, for FY22 this amount was budgeted as a loan from the General Fund until there is enough build-out of homes to fully sustain the Clevenger's water system. The balance of the revenue will come from the General Fund to offset operating costs for \$946,876. For FY23, the amount of "loan" from the General Fund is \$748,146.

PRIOR YEAR ACTUAL, CURRENT YEAR BUDGET AND ADOPTED BUDGET

COMPONENT UNIT FUND SCHOOL OPERATIONS

	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
<u>REVENUES</u>			
Revenue from Local Sources			
Revenue from Use of Money and Property	16,356	55,000	55,000
Charges for Services	244,771	229,500	229,500
Miscellaneous Revenues	164,189	902,296	902,296
Total Revenues from Local Sources	425,316	1,186,796	1,186,796
Revenue from Commonwealth			
Categorical aid - state	54,781,577	58,420,833	68,977,569
Total Revenue from Commonwealth	54,781,577	58,420,833	68,977,569
Revenue from Federal Government			
Categorical aid - federal	6,885,207	6,047,750	8,325,861
Total Revenue from Federal Gov't	6,885,207	6,047,750	8,325,861
(To) From Fund Balance			
	26,052,585	33,127,765	33,546,086
Total (To) From Fund Balance	26,052,585	33,127,765	33,546,086
Total Fund Revenues	88,144,685	98,783,144	112,036,312
 <u>EXPENDITURES</u>			
Instruction	67,563,402	76,528,622	84,166,864
Administration, Attendance & Health	4,080,937	4,778,864	4,937,064
Pupil Transportation	3,977,514	5,192,300	5,667,467
Operations & Maintenance	8,134,639	9,186,956	9,793,907
Facilities	54,060	55,082	3,876,239
Technology Instruction	4,334,133	3,041,320	3,594,771
Total Fund	88,144,685	98,783,144	112,036,312

In Virginia, the School System is considered a discretely presented component unit of the primary government. The School Fund accounts for all operations of the School System.

PRIOR YEAR ACTUAL, CURRENT YEAR BUDGET AND ADOPTED BUDGET

COMPONENT UNIT FUND SCHOOL FOOD SERVICE

	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
<u>REVENUES</u>			
Revenue from Local Sources			
Revenue from Use of Money and Property	541	26,500	26,500
Charges for Services	70,014	1,675,426	1,675,426
Miscellaneous Revenues	31,313	51,819	51,819
Total Revenues from Local Sources	101,868	1,753,745	1,753,745
Revenue from Commonwealth			
Categorical aid - state	43,301	76,470	79,943
Total Revenue from Commonwealth	43,301	76,470	79,943
Revenue from Federal Government			
Categorical aid - federal	1,145,793	2,446,250	2,553,368
Total Revenue from Federal Gov't	1,145,793	2,446,250	2,553,368
(To) From Fund Balance			
	1,022,877	0	0
Total (To) From Fund Balance	1,022,877	0	0
Total Fund Revenues	2,313,839	4,276,465	4,387,056
<u>EXPENDITURES</u>			
Personal Service	1,200,439	1,525,149	1,564,590
Employee Benefits	458,793	549,932	564,153
Contractual Services	25,752	127,105	130,392
Other Charges	0	79,726	81,788
Materials & Supplies	624,233	1,809,134	1,855,919
Capital Outlay	4,622	185,419	190,214
Total Fund	2,313,839	4,276,465	4,387,056

In Virginia, the School System is considered a discretely presented component unit of the primary government. The School Food Services Fund accounts for all operations of the cafeteria, which even though is self-sustaining, is not an enterprise fund, but a special revenue fund.

PRIOR YEAR ACTUAL, CURRENT YEAR BUDGET AND ADOPTED BUDGET

COMPONENT UNIT FUND SCHOOL CAPITAL

	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
<u>REVENUES</u>			
Revenue from Local Sources			
Revenue from Use of Money and Property	18,003	0	0
Miscellaneous	0	0	0
Total Revenues from Local Sources	18,003	0	0
Revenue from Commonwealth			
Categorical aid - state	138,849	0	0
Total Revenue from Commonwealth	138,849	0	0
Revenue from Federal Government			
Categorical aid - federal	0	0	0
Total Revenue from Federal Gov't	0	0	0
Proceeds from Indebtedness			
Bond issue/capital lease	0	0	0
Total Proceeds from Indebtedness	0	0	0
(To) From Fund Balance			
Total (To) From Fund Balance	8,622,075	3,618,171	6,311,188
Total Fund Revenues	8,778,927	3,618,171	6,311,188
 <u>EXPENDITURES</u>			
Capital Outlay	8,778,927	3,618,171	6,311,188
Total Fund	8,778,927	3,618,171	6,311,188

In Virginia, the School System is considered a discretely presented component unit of the primary government. The School Capital Fund accounts for all capital improvements of the School System.

LONG RANGE FINANCIAL PLAN

FY 2023 – 2027 Projections

The practice of forecasting operating revenues and expenditures over several years to anticipate budget imbalances is considered a best practice within government finance. The Government Finance Officers Association (GFOA) recommends that multiyear forecasts look no fewer than five years into the future.

The purpose of the long-range financial plan is to provide a forecast of the County's financial resources and project expenditures based on planned levels of service and the strategic goals of the County. While the long-range financial plan uses the most current estimates and data available, there are always inherent risks to long-term projections, such as declines in revenue due to various changing economic conditions; or unforeseen large expenditure increases, such as we had in FY21 with a large health insurance increase.

The formulation of the General Fund projection for the next five budget years uses a combination of statistical forecasting techniques, regional economic data and local government operational experience. In addition, these projections must conform to the county's established financial policies. The purpose of the forecast is to serve as a starting point for budget discussions, which will take place according to the adopted budget calendar. It provides the first, very preliminary, view at the County's financial position based on current revenues and expenditures and a set of specific assumptions.

In early December, six months prior to the new fiscal year, the County's annual financial audit is complete and presented to the Board of Supervisors. The success of the previous year's revenue and expenditure forecasts are compared and cross-checked against the actual audited financial statements to see if any refinement needs to be made to the model. Should any changes be required, they are made, and refined forecasts are run for the upcoming fiscal year.

These revised estimates are cross-checked a second time against a variety of forecasted economic data with special emphasis on: consumer and wholesale prices, local population, retail sales, building and construction activity data, employment, wages, interest rates and Federal/State funding to ensure the forecast is still consistent with future economic expectations. Continuing refinements are made, as required, through March, or about three to four months prior to the beginning of the new fiscal year.

Assumptions in the financial forecast comply with the Board of Supervisors adopted financial policies and guidelines and support the adopted vision and priorities outlined in the budget message and are reviewed annually. Capital projects and debt service expenditures are incorporated in the forecast as shown in the most recent Capital Improvements Plan as well as debt service schedules. These estimates comply with the Board's adopted debt policies and with the minimum investment in capital as outlined in the Board's capital improvement plan. Preparation of the forecast also includes the Board's adopted policy for the use of reserves. The use of \$14,390,264 in excess of General Fund reserves for a combination of pay-as-you-go capital projects is also included in the forecast for FY23.

It is the Board's policy for funding the School Capital Fund, to use the return to the School System's unused operating money from the prior year (ie. FY21 turn-in funds are used in the

FY23 budget). Therefore, even though the Capital Improvements Plan may show higher requested funds, based on the turn-in, the County Administrator and the Board of Supervisors may adjust, annually, the funding provided to the School's Capital Improvement Plan. Therefore, for estimates and assumptions, a 10-year average of the School's turn-in, is used rather than the actual "ask" in the Capital Improvements Plan for School Capital.

Other significant forecast assumptions are discussed below.

For purposes of the forecast, all property tax revenue estimates, including Personal Property are projected on historical growth. Other revenue growth is based on revenue increases in FY21 as compared to FY20, as well as three (3) quarters of information in FY22.

Per the Personnel Management Plan, raises are calculated on a 2-fold method. The BIA (base index adjustment) is the 36-month rolling average of the CPI. The second part of the raise is the evaluation score of each employee. For FY23 the BIA used was 3.57%; the average overall pay-for-performance rate was 1.76%, therefore moving forward, an estimate of 5.3% is used for salaries. It is difficult to say what can occur with benefit costs, as the County participates in the VRS (Virginia Retirement System), which is a pool of Virginia local governments and School systems. Health insurance costs for FY21 increased at an alarming increase of 21%; however, for FY22 the increase is far more reasonable at 4.38 and for FY23 the increase was again at 4%. No new positions have been added in the out-year assumptions. Year over year, from FY22 to FY23 all expenditures, including salaries, are proposed to increase in the General Fund by approximately 5%. Assumptions going forward, are conservative estimates of 5% each year. The CPI at the end of April 2022 was 8.6%.

School Operating expenditures from FY22 to FY23 are also estimated to increase by 13.42%. This increase includes \$3.8M from the state as one-time funding for school construction costs. Putting that increase aside, the increase is about 9.57%. Assumptions going forward, are conservative estimates of 5% each year. It is difficult to say if the Local portion of the school operating fund would increase by that percentage or not. Even though the Commonwealth of Virginia's budget is a biennial document, the General Assembly meets annually to determine the Commonwealth's portion to each school board. Based on increasing or decreasing state revenues, the County's local portion could be impacted.

The forecast uses the assumption of the local DHS operational portion to increase based on the average of the FY22 and FY23 increases. However, the same argument for the Schools could be made for the Social Services operational transfer. The Social Services/Human Services budget is approximately 63% state/federal, and other local fees supported; therefore, the remaining local share could potentially be impacted on decreasing or increasing state/federal revenues. From FY21 to FY22 the operating budget of Human Services increased due to an additional head start/early head start grant. Assumptions going forward, are conservative estimates of 5% each year for salary and related benefit increases, based on the current CPI.

The goal of the Airport Committee is for the Airport to be completely self-sufficient; the Landfill and Water & Sewer funds, for now are based on the same approximate expenditure increase as the General fund, at 5%.

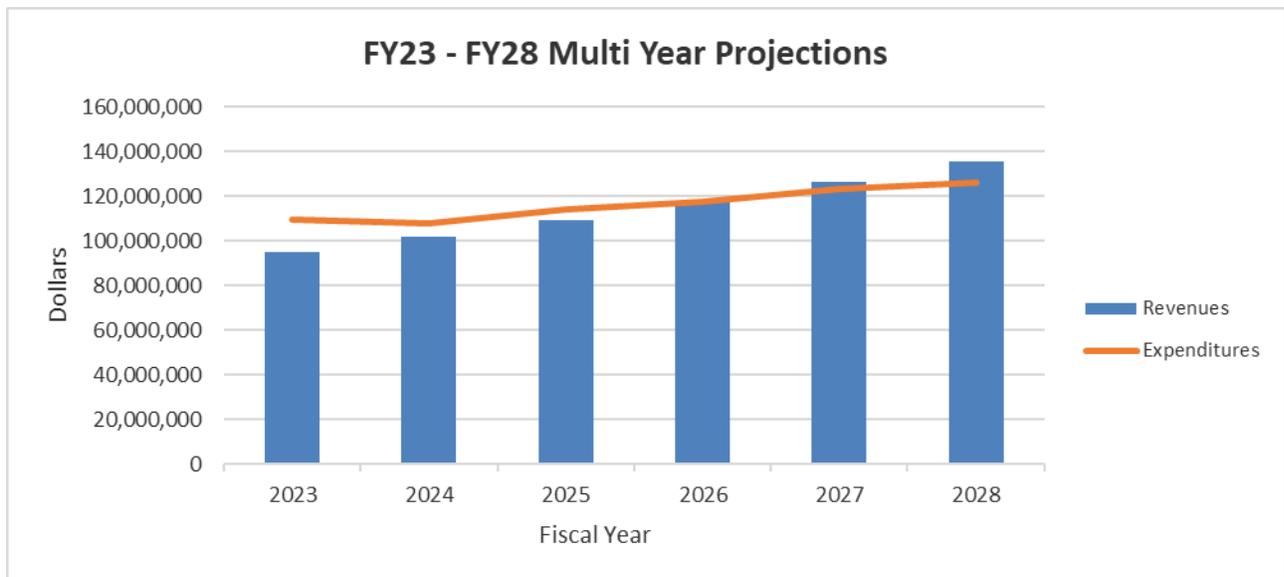
With the above 5-year projection assumptions, the ending General Fund Balance is shown below to be decreasing initially, but then increasing over time. This forecast does not take into

account any unforeseen issues, such as another wave of pandemic slowdown, or a recession. The forecast below also doesn't take into account any significant changes in either the County's pension obligations or OPEB obligations. Currently the county is on "pay-go," for funding the OPEB liability as it is small enough to manage in that manner; the County participates in a pooled retirement plan through the Commonwealth of Virginia and has virtually no control over the investment of funds or the outcomes in the pension plan. The County pays the rates as set by the Virginia Retirement System, for each biennium. Should anything occur, which would cause the fund balance to decrease, the Board of Supervisors would immediately cease capital spending, review operational spending, and in certain cases they could institute a reduction in force or freeze open positions until such time as the fund balance made a positive recovery.

Below is a table summarizing the General Fund Revenues and Expenditure projections:

	2023	2024	2025	2026	2027	2028
REAL PROPERTY TAXES	37,270,701	39,320,590	41,483,222	43,764,799	46,171,863	48,711,316
PERSONAL PROPERTY TAXES	31,732,239	34,905,463	38,396,009	42,235,610	46,459,171	51,105,088
OTHER GENERAL PROPERTY TAX	875,000	962,500	1,058,750	1,164,625	1,281,088	1,409,196
LOCAL SALES AND USE TAXES	8,100,000	8,910,000	9,801,000	10,781,100	11,859,210	13,045,131
UTILITY TAXES	1,721,275	1,721,275	1,721,275	1,721,275	1,721,275	1,721,275
OTHER LOCAL TAXES	1,115,000	1,226,500	1,349,150	1,484,065	1,632,472	1,795,719
PERMITS AND FEES	1,019,725	1,070,711	1,124,247	1,180,459	1,239,482	1,301,456
FINES & FORFEITURES	57,500	60,375	63,394	66,563	69,892	73,386
USE MONEY AND PROPERTY	298,543	306,007	313,657	321,498	329,536	337,774
CHARGES FOR SERVICES	1,192,042	1,251,644	1,314,226	1,379,938	1,448,935	1,521,381
MISCELLANEOUS	304,800	304,800	304,800	304,800	304,800	304,800
STATE REVENUE	11,371,152	11,939,710	12,536,695	13,163,530	13,821,706	14,512,792
FEDERAL REVENUE	0	0	0	0	0	0
Total General Fund Revenue	95,057,977	101,979,574	109,466,425	117,568,263	126,339,428	135,839,314
Plus: (To) From Fund Balance	14,390,264	7,789,000	9,530,730	8,672,000	8,977,400	6,550,000
Total Resources	109,448,241	109,768,574	118,997,155	126,240,263	135,316,828	142,389,314
Expenditures						
General Government Administration	6,707,292	7,042,657	7,394,789	7,764,529	8,152,755	8,560,393
Judicial Administration	5,419,812	5,690,803	5,975,343	6,274,110	6,587,815	6,917,206
Public Safety	22,996,387	24,146,206	25,353,517	26,621,193	27,952,252	29,349,865
Public Works	1,707,673	1,793,057	1,882,709	1,976,845	2,075,687	2,179,472
Health and Welfare	4,354,438	4,572,160	4,800,768	5,040,806	5,292,847	5,557,489
Parks and Recreations, Culture	2,766,141	2,904,448	3,049,670	3,202,154	3,362,262	3,530,375
Community Development	2,398,973	2,518,922	2,644,868	2,777,111	2,915,967	3,061,765
Medical Examiner	800	840	882	926	972	1,021
Community Services	1,140,267	1,197,280	1,257,144	1,320,002	1,386,002	1,455,302
Community College	79,558	83,536	87,713	92,098	96,703	101,538
Soil and Water	62,360	65,478	68,752	72,189	75,799	79,589
Cooperative Extension Service	233,286	244,950	257,198	270,058	283,561	297,739
Non-departmental	286,091	300,396	315,415	331,186	347,745	365,133

	2023	2024	2025	2026	2027	2028
Debt Service -- principal	776,782	803,306	562,426	465,000	475,000	495,000
Debt Service -- interest	229,160	168,509	138,066	116,089	93,842	69,847
<u>Transfers:</u>						
Carver Center	177,903	186,798	196,138	205,945	216,242	227,054
Social Services - operational	2,039,811	2,141,802	2,248,892	2,361,336	2,479,403	2,603,373
E911 Operating	1,155,290	1,213,055	1,273,707	1,337,393	1,404,262	1,474,475
School Operating	33,546,086	35,223,390	36,984,560	38,833,788	40,775,477	42,814,251
School Debt	6,611,083	6,519,225	6,465,225	6,410,900	6,360,325	6,291,375
School Capital Improvement Program	6,311,188	0	0	0	0	0
Capital Improvement Program	7,250,000	7,789,000	9,530,730	8,672,000	8,977,400	6,550,000
Airport	66,810	70,151	73,658	77,341	81,208	85,268
Landfill	1,652,590	1,735,220	1,821,980	1,913,079	2,008,733	2,109,170
Water & Sewer	1,416,524	1,487,350	1,561,718	1,639,804	1,721,794	1,807,883
Total General Fund Expenditures	109,386,305	107,898,537	113,945,868	117,775,882	123,124,054	125,984,583
Ending General Fund Balance	34,672,537	28,752,574	24,274,131	24,066,512	27,281,886	37,136,617



GENERAL GOVERNMENT ADMINISTRATION

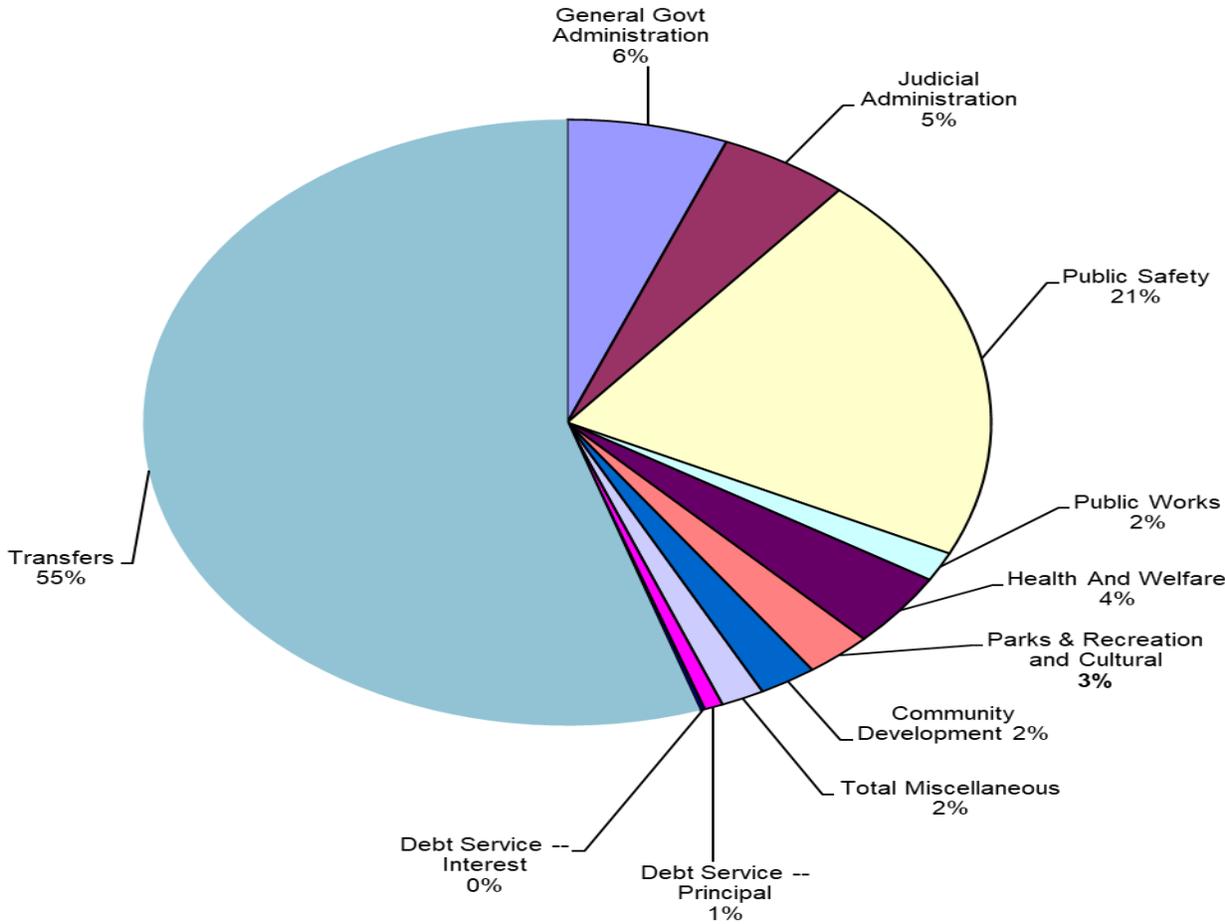
COUNTY OF CULPEPER, VIRGINIA

General Govt Administration

\$ 6,707,292

Total General Fund

\$ 49,132,556



General Govt Administration

EXPENDITURES:	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
Board of Supervisors	250,364	223,509	309,722	326,850
County Administrator	503,812	507,753	542,492	587,644
County Attorney	377,834	420,049	469,232	508,972
Human Resources	257,891	241,276	280,226	454,407
Procurement	335,499	316,380	359,950	398,421
Auditor	63,700	56,400	56,500	60,000
Commissioner of Revenue	654,137	648,567	778,427	816,976
County Reassessment	499,687	467,855	493,540	665,078
Board of Equalization	0	4,217	17,659	14,391
Treasurer	607,910	664,182	699,098	730,803
Finance	594,175	609,494	635,113	741,173
Information Technology	584,660	694,999	759,708	769,373
Records Management	132,229	137,574	149,241	162,750
Electoral Board	157,503	237,696	194,700	201,595
Registrar	181,667	206,763	210,813	255,859
Motor Pool	5,866	6,077	6,000	6,000
Postal	(1,529)	6,680	7,000	7,000
TOTAL GENERAL GOVERNMENT	5,205,405	5,449,471	5,969,421	6,707,292

General Fund Support:	FY/2023 Budget Adopted Budget	FY/2023 Budget Adopted Revenue	FY23 Local Gen. Fund Requirement
Board of Supervisors	326,850		326,850
County Administrator	587,644		587,644
County Attorney	508,972		508,972
Human Resources	454,407		454,407
Procurement	398,421		398,421
Auditor	60,000		60,000
Commissioner of Revenue	816,976	171,678	645,298
County Reassessment	665,078	4,000	661,078
Board of Equalization	14,391		14,391
Treasurer	730,803	139,229	591,574
Finance	741,173		741,173
Information Technology	769,373		769,373
Records Management	162,750		162,750
Electoral Board	201,595		201,595
Registrar	255,859	61,850	194,009
Motor Pool	6,000		6,000
Postal	7,000		7,000
Total	6,707,292	376,757	6,330,535

(Board of Supervisors cont.:)

Natural resources

1. Maintain and improve our natural environment
2. Increase collaboration with our regional partners to recognize each other's needs to share our natural resources.

Public Safety

1. Protect people and property through effective enforcement of laws and delivery of services

Quality of life

1. Promote and encourage a safe, prosperous, and healthy environment
2. Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents.
3. Enhance and protect the rural integrity and atmosphere of our County
4. Promote our history to the fullest extent so as to understand our past and guide us into the future

FUTURE ISSUES

The Board of Supervisors will focus on the following items during the upcoming year:

- Economic Development
- Broadband Expansion
- Public Safety, including fire and rescue, courthouse and jail planning
- Development of recreational amenities, including opening of a new fieldhouse
- Space needs and prioritization

COUNTY ADMINISTRATION

MISSION

To carry out the Board of Supervisors vision, mission and goals.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered; #3 Carry out the vision & mission of the Board of Supervisors;

Inclusive Community #1 Encourage a community that welcomes diversity and inclusion, #2 Develop a culture that promotes innovation, #3 Keep citizens informed about County operations, policies, and programs;

Infrastructure #1 Provide the necessary infrastructure to support business development consistent with the Comprehensive Plan, #2 Attract a wide spectrum of businesses, #3 Recruit businesses that will raise our standard of living, #4 Seek businesses that have a strong tradition of corporate stewardship

Natural Resources #1 Maintain and improve our natural environment, #2 Increase collaboration with our regional partners to recognize each other's needs to share our natural resources

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

Quality of life #1 Promote and encourage a safe, prosperous, and healthy environment, #2 Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents, #3 Enhance and protect the rural integrity and atmosphere of our County, #4 Promote our history to the fullest extent so as to understand our past and guide us into the future

Short – Term Goals BOS

-Maintain a reasonable tax rate and comply with the fund balance policy while continuing to provide the same level of service.

-Evaluate Consolidating Town and County Parks and Recreation

-Level Funding with no decrease in Level of Service.

DESCRIPTION

County Administration is the point of contact for the Board of Supervisors, staff and citizens. The County Administrator has direct oversight of County Department Heads, oversees general county operations, and is responsible for the preparation and execution of the budget. The County Administrator is additionally responsible for preparing materials for Board Meetings, and recording and preserving official documents of the Board.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	468,129	484,226	517,292	558,944	8.05%
Operating	23,568	17,786	22,700	26,200	15.42%
Capital	12,115	5,741	2,500	2,500	0.00%
Total	503,812	507,753	542,492	587,644	8.32%
Full Time Staff*	4	4	4	4	

(County Administration cont.):

	FY19	FY20	FY21	FY22	FY23	Chg
Administration – full time staff details	4	4	4	4	4	0
County Administrator	1	1	1	1	1	
Administrative Support	1	1	1	1	1	
Deputy Clerk to the Board	1	1	1	1	1	
Assistant Deputy Clerk to the Board	0	0	0	0	0	
Special Project Coordinator/grant writer	1	1	1	1	1	

GOALS & PERFORMANCE MEASURES

Manage the financial resources of the County					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
End of Year Fund balance	\$31.61M	\$38.1M	\$47.7M	\$38.1M	\$41.4M
Fund Balance Reserve	\$6.82M	\$5.72M	\$6.47M	\$5.72M	\$6.47M
Notes					

Manage Debt Service					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Assessed Value	1.07%	1.30%	.96%	.93%	.93%
General Governmental Expenditures	5.05%	6.71%	8.30%	5.21%	5.21%
Notes	*Debt as a Percentage of Total Assessed Value will not exceed 3.5%				
	*Debt Service as a percentage of General Governmental Expenditures will not exceed 10%				

Developing and Implementing Process Improvement					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Agenda items submitted to the Board for consideration		180	206	200	200
Regularly scheduled Board meetings held		25	26	24	24
Public Hearings held		20	34	28	30
Notes					

Future Issues

- Information Technology Software Upgrades
- Airport – East side master planning
- Carver Center Development/Relocation of Cooperative Extension Offices
- Broadband Expansion
- Fire and Rescue needs

COUNTY ATTORNEY

MISSION

The mission of the County Attorney is to provide high quality legal counsel, representation, and services to the Board of Supervisors, County Administrator and officials, departments, boards, commissions, and authorities. Such representation shall be consistent with professional legal standards, and focused on positive legal results in the best interest of the County, client satisfaction, and prioritized and managed performance.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered; #3 Carry out the vision & mission of the Board of Supervisors;

Inclusive Community #3 Keep citizens informed about County operations, policies, and programs;

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services; and

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #3 Enhance and protect the rural integrity and atmosphere of our County, and #4 Promote our history to the fullest extent so as to understand our past and guide us into the future.

Short – Term Goals BOS

- To provide prompt high quality legal services and work product to the Board of Supervisors, County Administration, and County departments, boards, commissions, and authorities.

DESCRIPTION

The legal work of the County Attorney includes, but is not limited to, providing day-to-day legal advice and representation to the Board of Supervisors, County Administration, County departments, County boards, commissions, and authorities (including the Planning Commission, Economic Development Authority, Cable Commission, and Culpeper Regional Airport), the local Electoral Board, Registrar, the Board of Equalization, Culpeper Human Services (CHS) and the DSS Board, and under limited conditions, the Commissioner of the Revenue. Among her primary functions, the County Attorney initiates and responds to state and federal litigation, including all trial and appellate work, as is necessary; reviews, approves, and lawfully effectuates all legal transactional work, including but not limited to all real property matters, involving the County and the above-mentioned entities; drafts legal instruments, resolutions, and ordinances; aids in drafting policy documents, contracts, and other official papers; responds to and monitors all regulatory matters, for example, administrative actions and cases with the SCC, DEQ, and ABC; responds to requests posed to the County and CHS under the Virginia Freedom of Information Act, and is responsible for maintaining the County Code of Ordinances.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	349,694	390,124	399,532	437,272	9.45%
Operating	18,011	24,300	62,750	64,750	3.19%
Capital	10,129	5,625	6,950	6,950	0.00%
Total	377,834	420,049	469,232	508,972	8.47%
Full Time Staff	3	3	3	3	

	FY19	FY20	FY21	FY22	FY23	Chg
County Attorney—full time staff details	2	3	3	3	3	0
County Attorney	1	1	1	1	1	
Assistant Attorney	0	1	1	1	1	
Legal Assistant	1	1	1	1	1	

GOALS & PERFORMANCE MEASURES

To produce positive legal results and effectively manage and prioritize legal services requested of and to be delivered by the County Attorney's Office.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Total number of Projects received through June 30	640+	910+	975+	975+	975+
Total number of Projects completed by June 30	600**	870**	937**	925**	925**
Notes	<p>*The Office, beginning in FY20, added to its caseload the representation of CHS and the local DSS Board, by contract, in CPS, APS, guardianship, and other sensitive matters.</p> <p>**Please note that litigation, and often other legal assignments, are inherently continuing in nature, and as such may not always be able to be resolved in the same fiscal year as initiated or received.</p>				

FUTURE ISSUES

Service levels continue to rise. Litigation (administrative, trial, and appellate work) is time-consuming and always an unknown factor regarding time and resources needed. Increased ability to assist with enforcement actions as they arise is needed. Transactional work, especially in the areas of contracts, construction, land use, utilities (water/sewer), and environmental services law, has substantially increased in volume and legal complexity. Continuing litigation and the increased transactional and enforcement work, as presently appreciated, will have an impact on the existing resources of the Office of the County Attorney, and may require substantive investment in the upcoming fiscal years.

HUMAN RESOURCES

MISSION

To develop, implement, and support programs and processes that provide the necessary tools to motivate the workforce to provide the highest level of customer service.

Supports Strategic Goals:

Administration of Government #2 Provide effective programs, efficiently managed and professionally delivered,
#3 Carry out the vision & mission of the Board of Supervisors

Short – Term Goals BOS

- Develop programs aimed at boosting employee morale
- Promote employee wellness by implementing programs and communications.
- Review safety practices/policies to ensure compliance and to reinforce a safety culture
- Maintain safety, loss prevention and claims mitigation programs to minimize risk.
- Develop and review human resource practices that will strive to meet employee needs as well as meet budget goals.

DESCRIPTION

The Human Resources Department provides various services to County departments including the Department of Human Services and Constitutional Officers. Primary areas of responsibilities include classification and compensation; benefits administration; recruitment and retention; training and policy development. In addition, the department advises management on employee relations and legislative compliance to ensure non-discriminatory, consistent, and effective practices.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	204,780	195,701	206,544	285,550	38.25%
Operating	48,383	45,482	72,435	161,857	123.45%
Capital	4,728	93	1,247	7,000	461.35%
Total	257,891	241,276	280,226	454,407	62.16%

	FY19	FY20	FY21	FY22	FY23	Chg
Full Time Staff	2	2	2	3		
Human Resources - -full time staff details	2	2	2	2	3	1
Director, Human Resources	1	1	1	1	1	
Benefits Coordinator <i>(New position added)</i>	1	1	1	1	2	

GOALS & PERFORMANCE MEASURES

To utilize the most effective methods to recruit the best qualified candidates					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Average number of applications generated per vacancy	33	19	33	50	50
Notes					

(Human Resources cont.):

To offer a competitive Total Rewards program					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Employee turnover rate*	15.5%	22.7%	19%	15%	15%
Notes	*Turnover rate includes all separations except seasonal separations. *Turnover rate calculation: number of separations/average number of employees for the year ***These include both Company 1 and Company 3 employees				

To promote a safe and healthy workforce					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number of workers compensation claims*	19	13	24**	10	10
Average Cost per workers compensation claim	\$1,176	\$811	\$15,954	\$500	\$500
Number of safety programs offered	2	2	2	2	2
Number of wellness programs offered	2	1	0	3	2
Number of employees who participated in wellness programs	167	125	0	300	200
Notes	*Only injuries where medical treatment was sought are included in WC claims **We have several high claims for FY21. The three highest are from the Sheriff's Office.				

FUTURE ISSUES

The department will continue to monitor and assist in developing programs that will aid in retaining employees and lowering costs.

Services and programs are continually reviewed to ensure that they are meeting the needs of its employees and aligning with the goals of the organization. The department is also realigning its focus towards preventive programs such as recognition, wellness and safety programs with the goal of reducing future costs.

(Procurement/Communications cont.)

GOALS & PERFORMANCE MEASURES

The Procurement Department - To procure goods and services to the County and general government agencies in a timely, efficient, and accurate manner.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Turn around time on processing Requisitions. Measured in days	1	1	1	1	1
Surplus Property Sales	\$5,945	\$1,323	\$20,935	\$6,000	\$5,000
Procurement/Purchase savings accrued through enforcement of procurement policy and negotiations**	\$122,002	\$73,440	\$58,735	\$120,000	\$125,000
Number of formal Bids/Requests for Proposals/BPA's and Short term Contracts* (Measured yearly)	28	9	11	21	22
Notes	* Request For Proposal's (RFP's), Blanket Purchase Agreements (BPA's), formal bids and short term contracts are market variable and increase or decrease according to the economy and end user needs.				
	** Measured using highest priced quote minus lowest price quote to determine the potential savings of the purchased item. Policy changed in FY16 on the dollar amount required for a Requisition. No requisition is needed for purchases of \$2,500.00 or under, unless it is a fixed asset of \$1,000.00 or more in value. RFP/IFB measurements of average bid amounts minus awarded price.				

The Communications Department - To add additional revenue through co-locators to the County's cell towers thereby increasing revenue for the County; while maintaining reliable radio coverage for Public Safety and Non-Public Safety.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Increase Co-locator revenues (per fiscal year)	\$313,233	\$316,156	\$336,328	\$326,882	\$339,130
Notes					
To continue to meet the communication needs of our end-users in an efficient and cost effective manner.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number of Landline requests for assistance. Measured yearly.	3	0	1	4	2
I.T. Help Calls	50	102	48	60	40
Number of i-Phone/i-Pad & cell phone requests for assistance due to operator error. Measured yearly.	21	19	14	10	24
Hours spent per week on Landline/i-Phone/Voyager requests (average)*	11	45	21	5	15
Hours spent per week on iPhone and iPad requests (average)*	1	1	3	1	2
Notes	* Average hours spent per week calculated 4 times per year using a 1 month time frame.				

(Procurement/Communications cont.)

FUTURE ISSUES

- Upgrade Countywide CCTV integration.



AUDITOR

MISSION

The Independent Auditor is to audit all funds in accordance with generally accepted auditing standards; the standards for financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; the provisions of the OMB Circular A-128, Audits of State and Local Governments; and the specifications for Audits of Counties, Cities and Towns.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #3 Carry out the vision & mission of the Board of Supervisors

DESCRIPTION

The Auditor shall review and report on all financial statements and internal controls. This also includes the County's annual cost allocation study utilized for grant billings and audit of fire and rescue facilities.

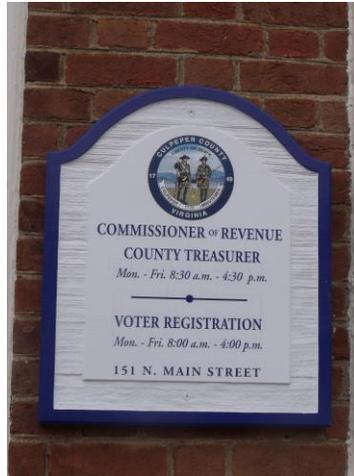
FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	0	0	0	0	0.00%
Operating	63,700	56,400	56,500	60,000	6.19%
Capital	0	0	0	0	0.00%
Total	63,700	56,400	56,500	60,000	6.19%
Full Time Staff	0	0	0	0	
No full time staff, (no details to provide).					

GOALS & PERFORMANCE MEASURES

To ensure the County maintains proper and adequate financial and internal controls and operates using generally accepted accounting principles. Provide recommendations to management as needed.

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Non-qualified opinion received by independent auditors on financial statements	Yes	Yes	Yes	Yes	Yes
Notes					



COMMISSIONER OF THE REVENUE PERSONAL PROPERTY/INCOME TAX

MISSION

1. Perform all duties prescribed by the laws of the Commonwealth and Culpeper County relating to the fair and accurate assessment of personal property.
2. Provide courteous, competent, confidential, customer service to all taxpayers.
3. Consistently strive to improve service and procedures.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #2 Develop a culture that promotes innovation, #3 Keep citizens informed about County operations, policies, and programs

DESCRIPTION

The Commissioner of the Revenue is one of five locally elected Constitutional Officers. This office was specifically established by the Constitution of Virginia, is a four year term, and receives partial funding from the State Compensation Board. The Commissioner shall discharge the duties prescribed by law including, but not limited to, ascertaining and assessing all subjects of taxation, at fair market value, in order to provide timely delivery of annual tax assessments to the Treasurer(s) as well as assist taxpayers with the preparation and processing of State Income tax. The Commissioner of the Revenue strives to provide efficient and effective taxpayer services through diligent and careful maintenance of taxpayer records.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	614,427	616,570	730,986	763,914	4.50%
Operating	38,336	30,886	44,641	50,262	12.59%
Capital	1,374	1,111	2,800	2,800	0.00%
Total	654,137	648,567	778,427	816,976	4.95%
Full Time Staff	9	9	9	9	

(Commission of the Revenue – Personal Property/Income Tax cont.):

	FY19	FY20	FY21	FY22	FY23	Chg
Commissioner of Revenue – full time staff details	9	9	9	9	9	0
Commissioner of Revenue	1	1	1	1	1	
Chief Deputy Commissioner	1	1	1	1	1	
Deputy Commissioner III	2	2	2	2	2	
Deputy Commissioner II	4	4	4	4	4	
Auditor	1	1	1	1	1	

GOALS & PERFORMANCE MEASURES

Tangible Personal Property: Discovery and Assessment						
Performance Measures	CY19 Actual	CY20 Actual	CY21 Actual	CY22 Target	CY23 Target	
Number of Assessments: Vehicles, Boats, Campers, Trailers, Aircraft, Business Personal Property, Machinery & Tools, Manufactured Homes	81,580	81,563	84,935	85,740	86,000	
New PP Registrations/Move-Ins	25,243	20,210	20,924	21,624	22,274	
PP Registration Deletions	33,052	28,810	27,127	26,720	26,500	
Tax Assessment Adjustments	19,236	18,442	17,491	17,500	17,800	
Public Service, Short Term Rental, Bank Franchise, Transient Occupancy, Cemetery Trust, Tax Investment Incentive, Tax Exempt Requests	330	691	757	832	882	
Notes	All figures are based on calendar year data.					
Vehicle License Fee						
Performance Measures	CY19 Actual	CY20 Actual	CY21 Actual	CY22 Target	CY23 Target	
Vehicle License Fees Assessed	40,617	41,116	41,643	42,000	42,400	
Vehicle License Fees Adjusted(supplements & abatements)	686	582	511	505	460	
Notes	All figures are based on calendar year data.					
Taxpayer appeals.						
Performance Measures	CY19 Actual	CY20 Actual	CY21 Actual	CY22 Target	CY23 Target	
Tangible Personal Property Appeals	9,588	8,400	8,316	8,300	8,275	
Business Personal Property Appeals	1,015	920	820	800	805	
Machinery & Tools Personal Property Appeals	1	7	0	1	1	
Notes	All figures are based on calendar year data.					
Audits/Compliance						
Performance Measures	CY19 Actual	CY20 Actual	CY21 Actual	CY22 Target	CY23 Target	
Tangible Personal Property	17,828	16,939	16,251	16,050	15,950	
Business Personal Property	5,094	5,773	5,736	5,725	5,710	
Machinery & Tools	63	66	66	67	68	
Excise Tax	22	37	46	50	52	
Notes	All figures are based on calendar year data.					

<i>(Commission of the Revenue – Personal Property/Income Tax cont.)</i>					
State Income and State Estimated Income Tax: Prepare, Process and Assist					
Performance Measures	CY19 Actual	CY20 Actual	CY21 Actual	CY22 Target	CY23 Target
State Income Tax Returns Processed	1,593	1,477	1,232	1,157	1,110
Estimated State Income Tax Returns Processed	407	392	366	345	330
Taxpayer Assistance	170	155	118	105	100
State Tax Returns Prepared	7	3	22	15	15
Notes	All figures are based on calendar year data.				

FUTURE ISSUES

Unfunded Mandates
 Non-Competitive Wages



REAL ESTATE ASSESSMENT

MISSION

1. Perform all the duties prescribed by the laws of the Commonwealth and Culpeper County relating to the fair and accurate assessment of real property.
2. Provide courteous, competent, confidential customer service to all property owners and/or their representatives.
3. Consistently strive to improve services and procedures.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive community #3 Keep citizens informed about County operations, policies, and programs

Short – Term Goals BOS

- Review assessment methods and formulas to ensure optimal revenue and fairness
- Increase data flow to budget between Real Estate and Finance
- Continue to review mailing address inaccuracies to help decrease the amount of returned RE Notices and RE bills

DESCRIPTION

The Department of Real Estate Assessments falls under the direction of the County Administrator and is responsible for the assessment of real property, minerals under development, Land Use values and leasehold interests. The department administers the County Land Use program, County Tax Relief for the Elderly and Disabled program, Veterans Relief and the County Real Estate Rehabilitation Tax Credit Program. The department also assists with the administration of the Tax Investment Incentive Program.

In order to provide for fair and equitable assessment of real property, the Department of Real Estate Assessments must discover, describe and value all real property. In addition, all owners must be notified of the assessed value of their property. Upon appeal by the property owner, an explanation of not only the value of the property, but also the method used to establish value must be provided. Culpeper County assesses real property on a biennial cycle.

(Real Estate Assessment cont.:)

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	378,697	387,873	414,990	560,528	35.07%
Operating	120,695	79,982	76,250	102,250	34.10%
Capital	295	0	2,300	2,300	0.00%
Total	499,687	467,855	493,540	665,078	34.76%

Full Time Staff	6	6	6	7
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	FY19	FY20	FY21	FY22	FY23	Chg
Real Estate Assessment—full time staff details	6	6	6	6	7	1
Real Estate Assessor	1	1	1	1	1	
Land Use / Tax Relief Programs Administrator	1	1	1	1	1	
Real Estate Data Entry Clerk	1	1	1	1	1	
Real Estate Appraiser	2	2	2	2	2	
Real Estate Transfer Specialist	1	1	1	1	1	
Administrative Specialist I	0	0	0	0	1	

(New position added)

GOALS & PERFORMANCE MEASURES

Real Estate Assessment and Program Administration					
Performance Measures	CY19 Actual	CY20 Actual	CY21 Actual	CY22 Target	CY23 Target
Total parcels	22,997	23,084	23,312	23,500	23,700
Real estate transfers	2,394	2,589	2,791	2,750	2,800
New construction (red tagged and new permits)	1,093	1,517	1,463	1,600	1,600
Supplemental assessments	220	233	211	250	275
Abatements issued	52	55	53	50	50
Parcels reassessed 1/1/2021	23,091	0	23,204	0	23,600
Inquiries responded to after the reassessment notices were mailed	245	0	238	0	240
Tax relief applications taken	542	549	537	560	550
Tax relief applicants qualified	508	509	502	535	510
Properties revalidated for land use assessment	2,940	0	2,839	0	2,850
Land use applications/rollbacks prepared	271	358	395	360	350
Notes					

(Real Estate Assessment cont.)

FUTURE ISSUES

1/1/2022 – Prepare 2022 Land Book

1/1/2023 – send out 23,000+ Notices of General Reassessment

1/1/2023 – Re-qualification for all taxpayers eligible to receive County Tax Relief for the Elderly and Disabled

1/1/2023 – Revalidation of over 2,900 +/- Land Use parcels (next 6-year fee per parcel is in 1/2027)

3/1-3/30/2023 – Hear appeals from taxpayers due to the 2023 General Reassessment

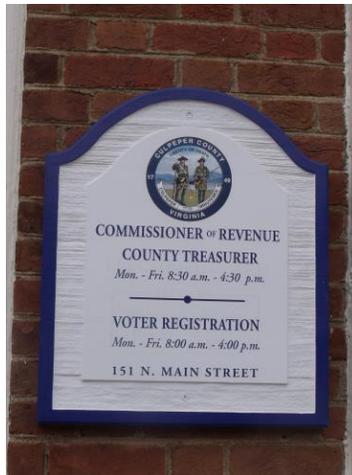
4/1-6/30/23 – Meet with the BOE regarding any appeals

8/2022 – Land Book to County Treasurer and Town Treasurer for billing

1/1-12/31/22 – Work all permits and process any Supplements for calendar year 2022

1/1/2022 – Significant number of rollback requests due to new plats and divisions, also an increase in Tax Relief qualifying applicants, large number of VA Relief Applicants seen over the last few years.

1/1/2022- Determine how to perform the 2023 General Reassessment with the increase in parcels, new construction, permits and sales review.



TREASURER

MISSION

The Treasurer's Office mission is to ensure the fiscal integrity of Culpeper County while adhering to all federal, state and local laws governing the management of public funds and to provide excellent customer service to those citizens that we serve.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, *#3* Carry out the vision & mission of the Board of Supervisors for local taxation, billing & collection.

Inclusive Community #3 Keep citizens informed about County operations, policies, and programs. Continue to work with the citizens for payment plans on delinquent taxes and partial payment collection for "prepayment" plans.

Short – Term Goals

- 1. 100% of staff certification, to include the Treasurer, as Master Governmental (Deputy) Treasurers through the TAV and UVA Weldon Cooper Center. Currently 5 of 8 staff members have obtained this certification.
- 2. Continue to educate citizens of the ability to prepay both RE and PP taxes throughout the tax year
- 3. Improve Treasurer's web page
- 4. Continue working to reduce address inaccuracies to decrease the amount of returned tax bills.
- 5. Work with Commissioner of the revenue & Department of Real Estate Assessment to bill and collect on the approximately 60,000 tax accounts for the proper assessment & billing procedures. This includes a substantial amount of monthly processing for Supplement tax bills, Abatements on original tax assessment records and a very large volume of tax refunds being issued to citizens due to overpayments and adjustments to their tax accounts.

DESCRIPTION

The Treasurer is responsible for collecting real estate taxes, personal property taxes and other local taxes & fees. The Treasurer is responsible for every form of revenue which comes to the locality, managing the investment of local funds and maintaining records of local finances.

(Treasurer cont.:)

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	531,701	546,643	577,488	609,193	5.49%
Operating	65,009	107,513	105,110	105,110	0.00%
Capital	11,200	10,026	16,500	16,500	0.00%
Total	607,910	664,182	699,098	730,803	4.54%
Full Time Staff	8	8	8	7	

	FY19	FY20	FY21	FY22	FY23	Chg
Treasurer—full time staff details	8	8	8	8	7	(1)
Treasurer	1	1	1	1	1	
Deputy Clerk IV	1	1	1	1	1	
Deputy Clerk II	4	4	4	4	3	
Collections Assistant	1	1	1	1	1	
Accounting Technician	1	1	1	1	1	

Due to technology, the Treasurer was able to reduce 1-FT Deputy Clerk II position to PT during FY22

GOALS & PERFORMANCE MEASURES

Collection Rate – Real Estate (Percent of Taxes Collected – 20 year Period)						
Performance Measures		FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Collection Rate		99.80%	99.84%	99.87%	99.84%	99.84%
Notes	Collection Rate is based on prior 20-year total assessments and delinquent amounts as of June 30 th of the year reported.					

Collection Rate – Personal Property (Percent of Taxes Collected – 5 year Period)						
Performance Measures		FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Collection Rate		97.53%	97.26%	98.15%	98.15%	98.15%
Notes	Collection Rate is based on prior 5-year total assessments and delinquent amounts as of June 30 th of the year reported.					

FUTURE ISSUES

The lasting economic effects of Covid-19 continued into 2021 and will likely continue to carry over into the upcoming years. The Culpeper Treasurer's Office has responded with adaptability and innovation, creating easier ways for citizens to make payments electronically and now offering a Monthly Automatic ACH Prepayment option. We continue to see an increase in online payments and a "walk up" payment option will continue to be available during tax season.

Less aggressive approaches to collection have been taken, resulting in a lower number of wage and bank liens than in prior years. However, we continue to successfully utilize collection methods such as DMV Stops and Debt Setoff. Despite the financial challenges brought on during 2020, the five-year Personal Property tax collection rate and twenty-year Real Estate collection rates remain consistent with prior years.

The effects of Covid-19 on the future are unpredictable and remain unknown. We are seeing an increase

in bankruptcy filings and there is concern for future collectability given the current increase in cost of living. Inflation is at a 40-year high in the United States and it is expected to take several years to see it recover. This is likely to impact the collection of taxes; however, overall, Culpeper County is in very stable economic condition and continues to have the lowest Real Estate and Personal Property tax rates compared to surrounding localities.

FINANCE

MISSION

To manage the County's financial resources in the most efficient and effective manner possible and provide exceptional customer service in the areas of accounts payable, payroll and budgeting.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #3 Carry out the vision & mission of the Board of Supervisors

Short – Term Goals BOS

- Provide data and economic forecasts for preparing the annual budget and audit
- Increase data flow to budget between Real Estate and Finance
- Maintain the Property and Casualty insurance to a loss percentage less than 30%.
- Maintain safety, loss prevention and claims mitigation programs to minimize risk.
- Level Funding with no decrease in Level of Service.

DESCRIPTION

The Department of Finance is responsible for the distribution of public funds by the County and performing accounting, financial reporting, payroll, capital financing, and debt management activities.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	477,062	490,815	519,563	578,923	11.42%
Operating	107,160	117,978	113,050	159,750	41.31%
Capital	9,953	701	2,500	2,500	0.00%
Total	594,175	609,494	635,113	741,173	16.70%

Full Time Staff

	FY19	FY20	FY21	FY22	FY23	Chg
Finance – full time staff details	5	5	5	5	6	1
Director, Finance	1	1	1	1	1	
Accounting Mgr	1	1	1	1	1	
Accounting Technician – A/P	1	1	1	1	1	
Accounting Technician - Payroll	1	1	1	1	1	
Payroll Assistant	0	0	0	0	1	
Office Support III	1	1	1	1	1	
<i>Converted PT Payroll Assistant to full time</i>						

GOALS & PERFORMANCE MEASURES

Improve customer service through timely process of accounts payable invoices/checks, while maintaining accuracy.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
# of accounts payable checks processed (county)	3,726	3,543	4,137	4,000	4,000
# of accounts payable checks processed (W&S Authority)	0	0	0	0	0
# of disbursement transactions (county)	9,014	8,165	6,580	9,000	6,000

(Finance cont.)

# of disbursement transactions (W&S Authority)	1	1	0	0	0
Notes	To date, we have not tracked corrections of checks or reasons for voids, and currently have had no issues with how they are handled and processed. However, with regular review of the general ledger, should something suggest a change, we would implement immediately.				

Maintain excellent customer service through the accurate and timely processing of payroll.

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
# of paychecks (direct deposits) processed (county)	4,883	5,125	5,312	5,350	5,350
# of paychecks (direct deposits) processed (DHS)	2,973	2,777	2,491	2,500	2,500
# of employees paid monthly (county)	385	385	386	389	389
# of employees paid monthly (DHS)	185	188	189	190	190
Notes	To date, we have not tracked corrections of checks or reasons for voids, and currently have had no issues with how they are handled and processed. However, with regular review of the general ledger, should something suggest a change, we would implement immediately.				

Prepare Comprehensive Annual Financial Report in a timely manner & and in accordance with GFOA guidelines.

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Audit completed with no reportable conditions.	Yes	Yes	Yes	Yes	Yes
Receipt of GFOA award for budget document	Yes	Yes	Yes	Yes	Yes
Notes					

Institute practical measures to control property and liability loss conditions

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number of Property & Liability Claims	17	22	22	19	17
Property/Liability - All Lines of Coverage Loss %	13%	62%	107%	41%	38%
Property/Liability Average Cost Per Claim	\$1,651	\$4,132	\$7,260	\$4,041	\$4,000

FUTURE ISSUES

As the Governmental Accounting Standards Board continues to issue statements that impact accounting for governments, the new standards will continue to put demands on the department. With FY23, the department will continue working on the impact of GASB 87 and the financial treatment of leases.

During FY22, the Department began the implementation of UKG for electronic use of leave and timesheet entry. We are still in the early stages of implementing and continue to use both our old method as well as the new UKG method of time entry; until such time as the UKG method matches 100%, our old method of time entry, we will continue to double key. Our initial target date was April 1, but we're now more realistically looking at July 1, 2022 as our target date for a complete transition to a paperless time-entry & leave system.

The Department, as always, is continuing to find more efficient ways to handle other processes within the department, including, budget, capital project activities and capital assets.

(Information Technology cont.)

GOALS & PERFORMANCE MEASURES

Provide quality customer service by supplying, supporting, and servicing County systems.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number of systems supported by IT	683	572	591	600	600
Total work requests per year	7,570	2,704	3,208	3,000	3,000
Average response time to completion	26 hrs	1.6 hr	1.87 hr	1.5 hr	1.5 hr
Percentage of Network uptime (LAN, WAN, Wireless)	99%	99%	99%	99%	99%
Website hits	529,402	527,042	539,222	545,000	550,000
Notes	<p>*Systems include: iSeries, servers, workstations, printers, scanners, laptops, switches, virtual server environment, etc. Increase in laptops and MDTs</p> <p>*Work Requests include any service requests for software, hardware or peripherals. Increase in total work requests attributed to employee turnover, employees using software to greater potential and FOIA retrieval.</p> <p>* Network is available 365 days a year, 24 hours a day</p>				

FUTURE ISSUES

Information Technology supports the functions of the County government by providing efficient, secure and reliable technology. Security monitoring and improvements remain a large focus for IT in FY2023. Provide and expand County Wi-Fi build out of our downtown campus. Enhanced Security and Network infrastructure to serve as a strong foundation for delivery of Web services. Continue to strive to provide excellent service that satisfies the needs and requirements of both internal and external customers.

RECORDS MANAGEMENT

MISSION

The mission of Records Management is to ensure access to past, present, and future records by applying Records Management principles and the Library of Virginia guidelines to all records regardless of their format.

Supports Strategic Goals:

Administration of Government #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Quality of Life #4 Promote our history to the fullest extent so as to understand our past and guide us into the future

Short – Term Goals BOS

-Provide training to County Departments, Constitutionals, and Agencies to comply with Library of VA guidelines for records retention.

-Store paper records in compliance with Library of VA guidelines, which include moving records from unstable environments.

-Implement Electronic Document Management System, which includes email archiving, document management, and workflows.

DESCRIPTION

Records Management works with all County Departments to ensure efficient and effective management and control of the creation, maintenance, usage, and disposal of records, files and forms.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	84,774	91,853	92,321	104,030	12.68%
Operating	45,403	45,721	55,020	56,820	3.27%
Capital	2,052	0	1,900	1,900	0.00%
Total	132,229	137,574	149,241	162,750	9.05%
Full Time Staff (details, see IT page above)	1	1	1	1	

GOALS & PERFORMANCE MEASURES

To provide training to ensure compliance with Library of Virginia guidelines.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number of departments educated in LVA guidelines	35	35	35	35	35
Number of group training sessions held	0	1	0	1	1
Number of employees trained	0	7	0	10	10
Number of calls from departments for assistance	64	67	63	70	70
Notes	LVA = Library of Virginia; number includes County departments, Constitutional offices, Agencies				

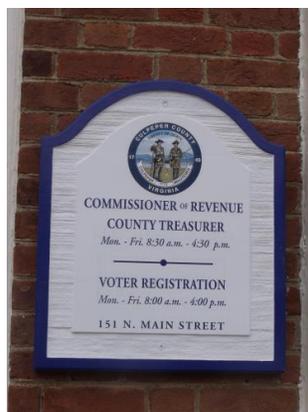
(Records Management cont.:)

Store paper records in compliance with Library of Virginia guidelines.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Remove paper records from unstable environments	525lf	380lf*	0lf*	400lf	400lf
Number of departments using standardized storage	8	9	9	10	10
Notes	lf=linear feet Library of Virginia issues guidelines that influence all aspects of storage *Number lower due to Spring '20 Shred canceled during COVID closure to the public ** Professional Services budget removed due to COVID reductions, no Fall 20/Spring 21 Shred held				

Implement Document Management System					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
% of departments utilizing E-mail Archiving	100%	100%	100%	100%	100%
Number of departments Workflow enabled	2	3	3	3	3
Notes	Workflow is imaging software/hardware that automates the processing of documents; routing documents automatically among departments and tracking document status.				

FUTURE ISSUES

Records Management will need to put processes in place to remain in compliance as changes are made to federal, state and local regulations. As we move into a more paperless environment by utilizing Workflow and FormsIQ we will need to make decisions as to which order departments are added to the Electronic Document Management System. A Historical Inventory will need to take place to ensure preservation of historical items such as photographs and maps.



VOTER REGISTRATION & ELECTION OFFICE Registrar & Electoral Board

MISSION

The mission of the Voter Registration Office and the Culpeper County Electoral Board is threefold:

1. Maintain a complete and accurate record of all registered voters in Culpeper County;
2. Conduct organized and trouble-free elections with a team of well-trained election Officers;
3. Increase voter awareness and familiarity with Election Day and Voter Registration procedures.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered,

Inclusive Community #3 Keep citizens informed about County operations, policies, and programs

Quality of Life #2 Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents.

DESCRIPTION

The General Registrar and Electoral Board oversee all voter registration and election-related activities in Culpeper County within the guidelines of ever-evolving state and federal election law. We do this without bias toward any political party, local candidate, or individual voter.

We process approximately 12,000 voter registrations each year (new, amended, and duplicates) and almost that many cancellations and removals from the voter rolls due to death, moves outside the county, and losses of voting eligibility in order to maintain accurate voter rolls. Using a computerized central record-keeping system (the Virginia Election and registration Information System), the office maintains individual registration records, and generates voter information notices. The voter information notices are used to confirm registration for new registrants and to notify current registrants of changes or corrections to their record.

For each election, the office coordinates mail absentee and in-person early voting, planning and supplies for use on Election Day, and training and scheduling Officers of Election to work the polls. We record unofficial election results after the polls on Election Night and the Electoral Board meets and certifies the official results within one week afterward.

The office also provides information for local candidates (both directly and through reference) and accepts candidate applications and filings including petition signatures and campaign finance reports.

FUTURE ISSUES

1. Facilitating over 10,000 voters in our office in Fall 2020 forced us to recognize our current office space is not sustainable in the long term – of particular issue is the single point of entry to our office, the building elevator. The County will need to identify space which can accommodate voters, election officials, and party observers all while remaining ADA-compliant and suitable for day-to-day office space. As we look ahead to FY25, which will incorporate the 2024 Presidential Election, this is a major concern.
2. Nationwide paper shortages are a serious concern. We have entered into ballot printing agreements which will cover us through 2025, but other office printing needs (particularly envelopes) will almost certainly be affected. We should expect higher costs for materials and a more difficult time simply obtaining these materials.
3. As the County continues to grow, we will need to stay ahead of polling place space needs. Redistricting in 2022 did move some voters from our largest precincts; but that relief will be short lived as the County continues to grow both in town and in the County.
4. The General Assembly looks at over 200 election-related bills each year ranging from simple language updates to fundamental changes in election administration. While, on occasion, those changes are accompanied by temporary funds to cover them in the short term, most often they are not (and no consideration is given to long-term cost increases). While the Voter Registrar and Electoral Board Associations have been working to make the General Assembly aware of these cost increases, we have not had much of impact. Organizations like VaCorp and VML will need to be more aware and involved in these election changes which have a substantial fiscal impact on localities.

MOTOR POOL FLEET

MISSION

To operate a centralized fleet providing the most cost effective usage of vehicles.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, *#3* Carry out the vision & mission of the Board of Supervisors

DESCRIPTION

Motor Pool Fleet consists of vehicles which are available and leased out to county departments for daily or weekly use. Costs are allocated based on a computed daily rate, which helps to offset the monthly lease payment of each vehicle.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	0	0	0	0	0.00%
Operating	5,866	6,077	6,000	6,000	0.00%
Capital	0	0	0	0	0.00%
Total	5,866	6,077	6,000	6,000	0.00%

Full Time Staff

0 0 0 0

No full time staff, (no details to provide).

GOALS & PERFORMANCE MEASURES

Continue to meet the needs of County personnel enabling them to service the community					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Have quality vehicles available in order for employees to properly serve the community.	Meets	Meets	Meets	Meet	Meet
Notes					

POSTAL MACHINES

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	0	0	0	0	0.00%
Operating	(1,529)	6,680	7,000	7,000	0.00%
Capital	0	0	0	0	0.00%
Total	(1,529)	6,680	7,000	7,000	0.00%

Full Time Staff

0 0 0 0

No full time staff, (no details to provide).

JUDICIAL ADMINISTRATION

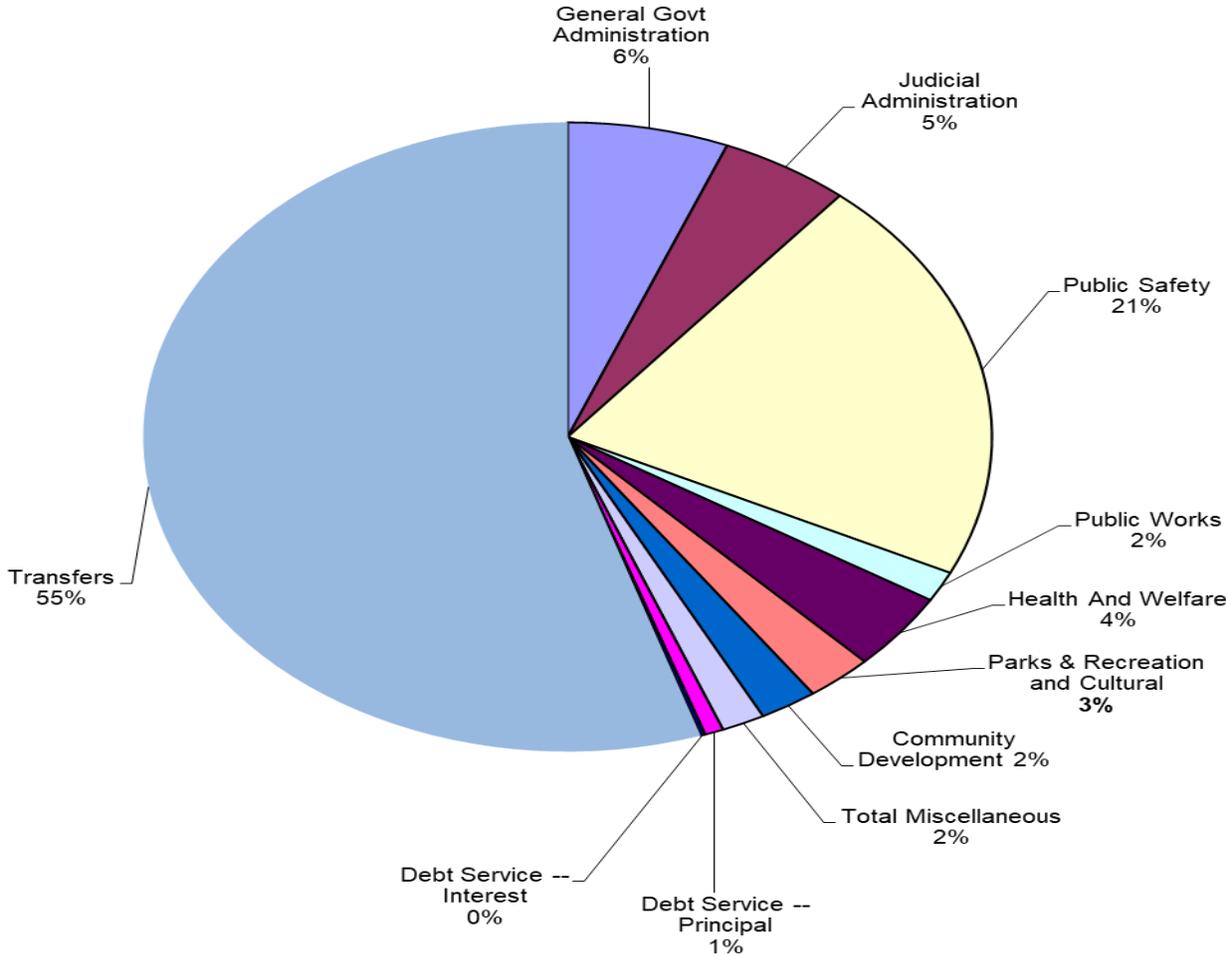
COUNTY OF CULPEPER, VIRGINIA

Judicial Administration

\$ 5,419,812

Total General Fund

\$ 49,132,556



Judicial Administration

EXPENDITURES:	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
Circuit Court	65,972	94,390	112,745	117,594
Magistrate's Office	1,648	2,341	2,500	2,500
Circuit Court Clerk	806,615	776,974	851,010	1,003,940
Law Library	10,585	11,245	12,000	12,000
Crime Victim's Assistance Program	180,932	180,493	191,181	205,107
General District Court	16,012	13,073	23,050	22,645
Juvenile & Domestic Relations Court	11,782	12,121	20,330	20,330
Bailiff's (Court Security)	1,219,151	1,287,303	1,366,661	1,605,966
Commissioner of Accounts	1,524	1,355	1,500	1,500
Commonwealth Attorney	1,036,193	1,114,007	1,242,620	1,425,245
Criminal Justice Services - Probation	543,330	493,705	454,048	497,881
Criminal Justice Services - Pre-trial	140,507	230,032	346,659	367,532
Criminal Justice Services – Drug Court				137,572
TOTAL JUDICIAL ADMINISTRATION	4,034,251	4,217,039	4,624,304	5,419,812

General Fund Support:	FY/2023 Budget Adopted Budget	FY/2023 Budget Adopted Revenue	FY23 Local Gen. Fund Requirement
Circuit Court	117,594		117,594
Magistrate's Office	2,500		2,500
Circuit Court Clerk	1,003,940	399,470	604,470
Law Library	12,000	12,000	0
Crime Victim's Assistance Program	205,107	91,694	113,413
General District Court	22,645	11,600	11,045
Juvenile & Domestic Relations Court	20,330	6,000	14,330
Bailiff's (Court Security)	1,605,966	65,000	1,540,966
Commissioner of Accounts	1,500		1,500
Commonwealth Attorney	1,425,245	590,845	834,400
Criminal Justice Services	497,881	272,950	224,931
Pretrial	367,532	210,725	156,807
Drug Court	137,572	103,179	34,393
Total	5,419,812	1,763,463	3,656,349



CIRCUIT COURT JUDGE

MISSION

To hear and determine criminal and civil cases, suites and cases filed in the Circuit Court with the objective of administering justice to those coming before the court in a fair and expeditious manner pursuant to applicable state and federal law.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

DESCRIPTION

The Court has authority to try both civil and criminal cases and appellate jurisdiction over all appeals from the General District Court and Juvenile and Domestic Relations District Court. The Court appoints jury commissioners, grand jurors, special policemen, Board of Zoning Appeals, Electoral Board, Courthouse Committees, Commissioners in Chancery, marriage commissioners and other as provided in the Code of Virginia.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	44,809	74,845	79,927	84,776	6.07%
Operating	20,493	19,174	30,433	30,433	0.00%
Capital	670	371	2,385	2,385	0.00%
Total	65,972	94,390	112,745	117,594	4.30%

	FY19	FY20	FY21	FY22	FY23	Chg
Full Time Staff	1	1	1	1	1	
<i>Office Support to Circuit Court Judge</i>	1	1	1	1	1	0

GOALS & PERFORMANCE MEASURES

To complete criminal and civil dockets in a timely manner					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Cases commenced (Filed)	2,604	2,803	3,036	3,000	3,250
Cases concluded (Disposition)	2,529	2,530	2,604	2,600	2,750
Notes					

FUTURE ISSUES

Due to the continued growth and the complexity of cases, the circuit court is in session five (5) days a week with a full-time resident judge. The continued growth will impact the demands of qualified court staff and the need to keep equipment in the courtroom and the office updated. A full-time law clerk will be needed to assist the judge with legal research and the drafting of memorandum of law as more time is needed by the judge to preside over cases in the courtroom. Modern technology is vital in the courtroom as we have learned with the COVID-19 pandemic. It is necessary that the circuit court courtroom have live two-way video capabilities, multimedia presentation equipment, continued updates with the audio recording system, WIFI, and any other technology that will be beneficial to the court and the parties that appear before the judge daily. Due to the age of the courtroom and the furniture contained therein, it may be necessary to have improvements made.

MAGISTRATE

MISSION

The Magistrate is the initial contact with the criminal justice system and is appointed by the Chief Circuit Court Judge, along with the chief general district court judges and chief juvenile and domestic relations district court judges. The position serves all law enforcement and determines, through “probable cause” if a warrant for arrest needs to be issued. The appointed person serves a four-year term and may be reappointed.

Supports Strategic Goals:

Administration of Government #3 Carry out the vision & mission of the Board of Supervisors

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment

DESCRIPTION

Duties of the Magistrate include warrant subpoenas, arrest warrants, summonses and setting bail. Magistrates do not have power to take any action unless authority has been expressly conferred by statute.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	0	0	0	0	0.00%
Operating	1,648	2,341	2,500	2,500	0.00%
Capital	0	0	0	0	0.00%
Total	1,648	2,341	2,500	2,500	0.00%
Full Time Staff	0	0	0	0	
No full time staff, (no details to provide).					

GOALS & PERFORMANCE MEASURES

To ensure judicial services are provided on a timely and continuous basis.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Serve the citizens and law enforcement with an independent and unbiased review of complaints.	Yes	Yes	Yes	Yes	Yes
Notes					

CIRCUIT COURT CLERK

MISSION

To maintain the court and land records in an effective and efficient manner.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #3 Keep citizens informed about County operations, policies, and programs

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #4 Promote our history to the fullest extent so as to understand our past and guide us into the future

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

DESCRIPTION

The Clerk's office is responsible for the administration of various judicial, non-judicial and fiscal activities. Judicial functions include processing all criminal and civil cases coming before the Court and providing staff to the judge during all trials and hearings. In addition, the Clerk's staff prepares records, maintains court orders, subpoenas and pleadings, and manages the Court's docket and juries. Non-judicial functions of the Clerk's office include admitting or denying wills to probate, qualifying executors, administrators, guardians and conservators, recording all land records, deeds, powers of attorney and real estate transactions. The office also processes and records judgments, financing statements, marriage licenses and concealed handgun permits. Our fiscal responsibilities are to provide for the maintenance and investment of Trust and Condemnation Funds as well as collection of court fines, real estate transfer fees, recordation taxes and other fees authorized by statute.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	750,264	725,421	812,410	963,340	18.58%
Operating	25,875	28,908	35,600	36,600	2.81%
Capital	30,476	22,645	3,000	4,000	33.33%
Total	806,615	776,974	851,010	1,003,940	17.97%
Full Time Staff	11	11	11	12	

	FY19	FY20	FY21	FY22	FY23	Chg
Office of Clerk to Circuit Court – full time staff details	11	11	11	11	12	1
Clerk of Circuit Court	1	1	1	1	1	
Deputy Clerk IV	1	1	1	1	1	
Deputy Clerk III	3	3	3	3	3	
Deputy Clerk II	3	3	3	3	4	
Deputy Clerk I	2	2	2	2	2	
Administrative Specialist III <i>(new position added)</i>	1	1	1	1	1	

(Circuit Court Clerk cont.)

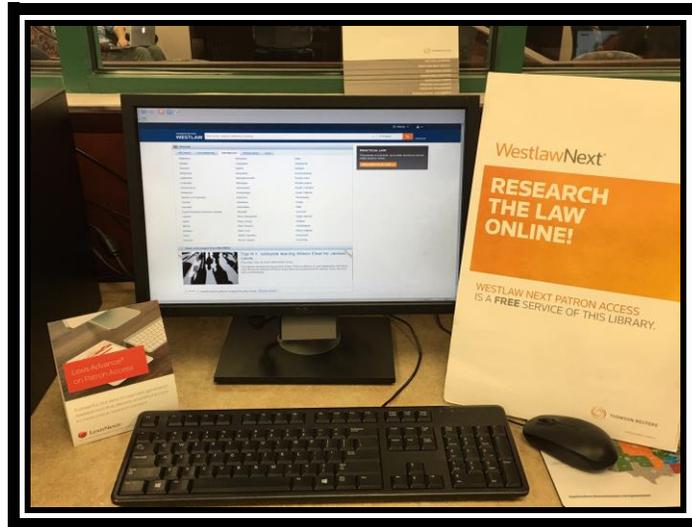
GOALS & PERFORMANCE MEASURES

To provide the public with an effective means of recording and accessing information related to the County's records					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Average document processing time	48 hrs	48 hrs	48 hrs	47 hrs	47 hrs
Number of remote access users	50	48	63	85	85
Percentage of hard copy land records converted to electronic form	1%	1%	1%	3%	3%
Notes	*Processing time includes the period in which the document is recorded and returned to the company *Secure Remote Access is a subscribed web site for attorneys, title searchers and settlement companies to access land records from their offices. *Hard copy land records are documents recorded from 1749 to 1983 *July 1, 1946 to 1983 Deeds scanned in October 2021 *Remote access users who have paid accounts as of 12/14/21 – will likely change with new system.				

FUTURE ISSUES

Continuation of technological improvements and automation projects are essential to the provision of timely service and space requirements in the future years. The imaging system and public terminals are updated throughout the year for the land records, plats, wills, marriage licenses, financing statements and judgments and will continue to need upgrades as new programs become available. I have now implemented the use of E-recording where some land records can be recorded online. In addition, with the recent addition of Deeds from July 1, 1946 to 1983 being scanned and available online via Secure Remote Access (SRA), the technical capabilities of this office will continue to need improvement to provide more access to customers. The numbers listed above for remote access users represent all of the accounts that have a paid account for the year of 2021 and 2022. This number may decrease the following year based upon those who may keep, update, or be added to the system. The new SRA system should streamline the subscriptions and be more user friendly.

LAW LIBRARY



MISSION

To provide current legal research resources available to the public.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

DESCRIPTION

The Law Library provides a resource for legal research to the public. Data shall be kept for resource usage and for requests for changes in library resources. The facility is located in the Culpeper County Library and is managed by the Director and staff, with oversight for book purchases by the County Attorney.

Funding for the Law Library is provided by the County, but is offset by fees imposed on various cases that are filed with the Circuit and General District Courts, as provided for in Virginia Code 42.1-70.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	0	0	0	0	0.00%
Operating	10,585	11,245	12,000	12,000	0.00%
Capital	0	0	0	0	0.00%
Total	10,585	11,245	12,000	12,000	0.00%
Full Time Staff	0	0	0	0	
No full time staff, (no details to provide).					

(Law Library cont.:)

GOALS & PERFORMANCE MEASURES

To supply and maintain updated and current availability of legal resources to the public					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Cost of resources	12,165	10,585	12,000	12,000	12,000
Total users of library resources (on-line resources only)	2,767	1,292	851	2,000	1,000
Notes	The two main in house law databases included within the law library are titled Westlaw and Lexis/Nexis. Through the Library of Virginia, Gale Legal Forms is available remotely online.				

FUTURE ISSUES

The Public Law Library is housed at the public library as of December 2013. Materials and online resources are integrated and available to the public all of the hours that the library is open. Online resources will be counted and evaluated yearly.

Training for staff is ongoing as more of the public knows that the Law Library is open and available for use. Questions to the staff are becoming more complex and each database is changing its holdings.

VICTIM / WITNESS PROGRAM

MISSION

To effectively provide support, advocacy and information to the victims and witnesses of crime by providing the required services as outlined by the Crime Victim and Witness Rights Act. To promote cooperation among affiliated agencies/organizations in order to enhance the delivery of services. Administer services in an effort to reduce trauma and aid victims and witnesses with rebuilding their lives.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #1 Encourage a community that welcomes diversity and inclusion

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

DESCRIPTION

The Culpeper Victim/Witness Program is responsible for providing services to victims and witnesses of crime as outlined in the Federal Victims of Crime Act and Virginia's Crime Victim and Witness Rights Act. We maintain the Client Information Management System database of all victims/witnesses served and the services provided to them. We provide the Department of Criminal Justice Services with a Progress Report each quarter, outlining, in statistical and narrative form, the accomplishments of the Culpeper Crime Victim Assistance Program. The program currently employs two full-time staff; one Program Director and Assistant Director. Funding is provided with 50% federal and state funds through a yearly grant process, with 50% supplemental funding provided by the County. Our program provides direct services to over 400 victims each year. The office is located at 110 W. Cameron Street.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	163,656	171,914	179,826	191,564	6.53%
Operating	11,638	8,158	9,417	11,105	17.93%
Capital	5,638	421	1,938	2,438	25.80%
Total	180,932	180,493	191,181	205,107	7.28%

Full Time Staff

2 2 2 2

	FY19	FY20	FY21	FY22	FY23	Chg
Crime Victim Assistance Program – Full time staff details	2	2	2	2	2	0
Program Director	1	1	1	1	1	
Administrative Specialist III	1	1	1	1	1	

GOALS & PERFORMANCE MEASURES

Provide information and comprehensive services to victims and witnesses of crime					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Services offered to victims (outreach)	1,198	1,208	1,122	1,100	1,200
Number of victims / witnesses receiving direct services	590	551	567	525	525
Maximize Grant Funds (annual award amount)	\$90,578	\$90,578	\$90,578	\$90,578	\$90,578
Notes	This grant is monitored by the Department of Criminal Justice Services				

Crime Victim Assistance cont:

Promote Awareness to program services					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number in attendance at events	125*	0*	0*	0*	125
Notes	Annual Candlelight vigil in October...*We did not hold our annual luncheon due to COVID19				

FUTURE ISSUES

With the steady increase in referrals of victims and witnesses of crime, it is inevitable that we will need an additional staff person in the future.

GENERAL DISTRICT COURT

MISSION

The mission of the General District Court is to provide superior customer service to the public concerning legal cases involving traffic, criminal and civil. It is also to manage these cases in an efficient and accurate manner.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #3 Keep citizens informed about County operations, policies, and programs

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment

DESCRIPTION

The General District Court clerk's office is responsible for processing all criminal, traffic, and civil cases coming before the Courts, and providing staff to the Judges during all trials and hearings. In addition, the Clerk's staff assists the public at the counter and via phone, prepares court papers, maintains court orders, subpoenas and pleadings, and manages the Court's docket. The Clerk's financial responsibilities are collection of court fines, costs, and restitution.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	0	0	0	0	0.00%
Operating	16,012	13,073	21,550	21,145	-1.88%
Capital	0	0	1,500	1,500	0.00%
Total	16,012	13,073	23,050	22,645	-1.76%
Full Time Staff	0	0	0	0	

No full time staff, (no details to provide).

GOALS & PERFORMANCE MEASURES

To efficiently and effectively manage legal cases					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number of GDC cases closed	13,428	7,955	9,624	13,000	13,000
Notes	Figures reported are actually for calendar year and not fiscal year and they are an estimate with only 11 months complete.				

FUTURE ISSUES

As the courts opened to the public and conducted business as usual (pre-pandemic) the challenges and issues that we have dealt with in the past, are the same today. As I have stated in past budgets, space is an issue and always will be until the courthouse changes. I believe the only way more space will be created, is if there is a new facility. As always, we "make-due" with what we have and try to maximize the space we have. We are always trying to make adjustments to try and have officers, attorneys, defendants, Commonwealth Attorney's and anyone else that may have business in the General District, inside the courtroom and fewer outside in the hallway. Attorney's still meet with clients in the hallway and wherever else they can find an available space. We are not at full capacity as of yet, in the courtroom as we try to maintain a safe distance for the public.

The General District courtroom does get more use now that Drug Court is held there every Tuesday afternoon. It is also used a Circuit Court when there is an overflow of jurors, inmates or witnesses.

We have in the past year done as many video hearings as possible, staying within the legal guidelines, to try and keep contact and possible exposure out of the courtroom, so as to keep staff and public as safe as possible.

I cannot thank the Sheriff's office enough for the level of security they provide staff and the public in the courthouse.

Thank you for your continued support and consideration.

JUVENILE & DOMESTIC RELATIONS COURT

MISSION

The mission of the Juvenile & Domestic Relations Court is to efficiently and effectively manage legal cases involving matters of criminal, civil, and domestic relations.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #3 Keep citizens informed about County operations, policies, and programs

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

DESCRIPTION

The Juvenile & Domestic Relations District Court clerk's office is responsible for processing all criminal cases while a juvenile is involved, juvenile traffic, domestic relations and civil cases, including but not limited to custody, visitation, support, protective orders and foster care coming before the Court, and providing staff to the Judges during all trials and hearings. In addition, the Clerk's staff prepares records, maintains court orders, subpoenas and pleadings, and manages the Court's docket. The Clerk's financial responsibilities are the collection of court fines, costs, and restitution.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	0	0	0	0	0.00%
Operating	11,782	11,770	18,330	18,330	0.00%
Capital	0	351	2,000	2,000	0.00%
Total	11,782	12,121	20,330	20,330	0.00%
Full Time Staff	0	0	0	0	
No full time staff, (no details to provide).					

GOALS & PERFORMANCE MEASURES

To efficiently and effectively manage legal cases						
Performance Measures		CY19 Actual	CY20 Actual	CY21 Actual	CY22 Target	CY23 Target
J&DR cases closed		4,235	2,595	2,775	3,100	4,000
Notes	Figures reported are actually for calendar year and not fiscal year and they are an estimate with only 10 months complete.					

FUTURE ISSUES

The J&DR civil caseload will increase as the economy improves and COVID cases decrease.

GOALS & PERFORMANCE MEASURES

Screen all visitors entering the courthouse to prevent weapons and contraband.						
Performance Measures		CY19 Actual	CY20 Actual	CY21 Actual	CY22 Target	CY23 Target
Number of metal detector screenings		64,784	38,489	43,401	50,000	50,000
Notes	All those entering the Courthouse (with the exception of uniformed law enforcement) must enter through the metal detector. There seems to be a trend of decreasing Courthouse visits as more people do business through e-mail, cell phone or other electronic communication.					
Protect judicial officers through courtroom presence, surveillance and pre-hearing searches of courtrooms.						
Performance Measures		CY19 Actual	CY20 Actual	CY21 Actual	CY22 Target	CY23 Target
Circuit Court Days		246	169	171	250	250
General District Court Days		156	123	120	160	150
Juvenile & Domestic Relations Court Days		332	194	196	340	300
Notes	Officer presence on all court days is necessary to maintain safety and order for all personnel and citizens. Number of court days reported is actually 'calendar year' as these figures are received from each court. The presiding Circuit Court judge mandates that 2 Court Bailiffs are present during Circuit Court cases. *The "Target" figures provided are mere estimates. There is no way to predict the actual number of court days as they are set by the judges.					

FUTURE ISSUES

The Court Security Division had a reduced number of court days as a result of COVID-19. These issues were very difficult to manage during this pandemic. With the pandemic restrictions lifting the courts have fully reopened; that along with the two-year backlog of cases which was caused by the pandemic has caused a huge strain on the court security staff. The number of inmate transports to and from court has become extremely taxing on the Court Security staff.

The structure of the Courthouse creates additional safety concerns for the Sheriff. There have been recent discussions focused on preparing to update multiple secure areas which include the inmate holding cells. Some of the suggested security improvements that were presented by the Court Security staff included placing security screens on the windows of secure areas and installing improved locks on the courtroom doors.

The primary security measure the courthouse building has is screening those who enter the building. The equipment used to monitor visitors is a crucial segment of this security. Updating that equipment is essential to public safety. We found in FY21 that the Courthouse XRAY scanner requires an annual inspection. This is necessary due to the radiation that is emitted by this device. This expense had been added to FY22 Budget request for capital expenditures. Though it caused a large annual percentage increase, it was only a \$3,500 increase which will be requested in subsequent FY budgets.



COMMISSIONER OF ACCOUNTS

MISSION

Commissioners of accounts serve as quasi-judicial officers assisting the court during administration of an estate.

Supports Strategic Goals:

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

DESCRIPTION

Estate inventories and accountings are filed with the commissioner of accounts in the jurisdiction where the personal representative qualifies. The commissioner reviews, audits and approves the inventory and accounts, if acceptable, or declines to approve the filings if not acceptable, filing a report with the court.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	0	0	0	0	0.00%
Operating	1,524	1,355	1,500	1,500	0.00%
Capital	0	0	0	0	0.00%
Total	1,524	1,355	1,500	1,500	0.00%

Full Time Staff

0

0

0

0

No full-time staff, (no details to provide).

GOALS & PERFORMANCE MEASURES

Protect the interests of beneficiaries and creditors of an estate.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Audit inventories to confirm that an estate has been handled in accordance with the law and to provide court proceedings to enforce these requirements.	Yes	Yes	Yes	Yes	Yes
Notes					



COMMONWEALTH ATTORNEY

MISSION

The Culpeper County Commonwealth's Attorney's Office is dedicated to the mission of pursuing justice within the legal system through the zealous and traditional prosecution of cases in the courts. We are also mindful of the need to serve the interests of justice outside of the courts, such as by supporting emerging community initiatives designed to prevent crime and by partnering with other law enforcement agencies in programs of public awareness, crime prevention, enforcement strategies and improved prosecutions techniques.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #1 Encourage a community that welcomes diversity and inclusion, #3 Keep citizens informed about County operations, policies, and programs

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #2 Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents.

DESCRIPTION

The Commonwealth's Attorney is an elected Constitutional Officer whose term is four years. This office is responsible for providing the Commonwealth of Virginia with legal representation in the form of prosecution of all criminal cases in the General District Court, Circuit Court and Juvenile and Domestic Relations Courts, plus handling many civil matters and forfeitures. Legal advice is provided to law enforcement agencies and officers.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	951,438	1,061,705	1,166,470	1,276,534	9.44%
Operating	58,135	46,817	64,150	136,711	113.11%
Capital	26,620	5,485	12,000	12,000	0.00%
Total	1,036,193	1,114,007	1,242,620	1,425,245	14.70%
Full Time Staff *(incl VSTOP grant)	10	12	12	12	

(Commonwealth Attorney cont.):)

	FY19	FY20	FY21	FY22	FY23	Chg
Office of Commonwealth's Attorney--						
Full time staff details	10	10	12	12	12	0
Commonwealth's Attorney	1	1	1	1	1	
Legal Assistant	1	1	1	1	1	
Paralegal	1	1	1	1	1	
Office Support	1	1	2	2	2	
Deputy Commonwealth's Attorney	1	1	1	2	2	
Assistant Commonwealth's Attorneys (incl VSTOP)	3	3	4	3	3	
Locally Funded Assistant Commonwealth's Attorney	2	2	2	2	2	

FUTURE ISSUES

Far and away, the biggest issue facing my office will be how to maintain the high level of service that we provide to the County.

CASE LOAD:

According to staffing standards employed by the Compensation Board, the case workload in Culpeper County currently justified at least one additional prosecutor and staff secretarial position which the board has already provided. It's important to note that this staffing recommendation does not take into account duties performed other than as prescribed by law, ie., felony prosecutions. Our office, as do many other offices around the State, routinely performs additional duties not required by law, such as the prosecution of misdemeanor and traffic prosecution in all courts. In addition, the ideal situation for prosecution would be one staff support individual for each attorney. We now have seven attorneys but only 3 support staff positions. As a result, we routinely find staff having to put aside necessary work to complete the day-to-day tasks that are demanded to keep the office running. We have also been using unpaid interns and paid temporary help to accomplish what needs to be done. Even with computers, the level of paperwork and documentation has increased, not decreased.

BODY CAMERAS:

The Town PD has implemented body cameras. The Sheriff's Office now has in car videos for most patrol vehicles. The Virginia State Police may implement body cameras in the future, but currently only have in car cameras. The need to comply with discovery and exculpatory evidence requirements, due to the implementation of body cameras and in-car videos, fall not only to attorneys but to support staff. The attorney does the analysis and then the support staff has to implement the dissemination of any information required. Also, the change in the discovery rules which took effect July 1, 2019 require additional time and attention to comply with causing an increase in work for any and all staff attorney(s) and secretarial position(s).

DRUG EPIDEMIC:

Recently, Culpeper has seen a huge uptick in the distribution of heroin and fentanyl, including overdoses and deaths as a result. While our office is committed to fighting this epidemic with strong enforcement action against drug dealers, we have learned that traditional prosecution does not address the core issue – drug addiction. Instead it requires a multidisciplinary effort to include treatment services. I would like to implement the principles of a drug court to address the user side of this equation, but that requires monitoring over an extended period of time and frequent court appearances. In short, it is a very labor-intensive proposition. I am in the process of trying to implement drug court principles into our existing judicial system.

PRETRIAL:

Pretrial has been a great asset to this jurisdiction, our Judges, defense bar, and my office. However, it also affects and increases the work load for my staff. With Circuit Court scheduling criminal cases sometimes 5 days a week and Juvenile & Domestic Relations Court also scheduling criminal cases 5 days a week, bond hearings can now occur every day of the week at varying times throughout the day in potentially several different courts. The potential for a bond hearing, at the drop of a hat, causes additional work not only for the attorneys but also for the support staff.

JUVENILE SEXUAL ASSAULTS:

There appears to be an increasing and significant trend concerning juvenile sexual assaults. This type of case requires unique attention and time investment beyond the normal case. No with our excellent working relationship with the Victim's Witness Program, this office has the ability to better prosecute these cases, but with the upward trend, the sheer number of cases causes concern and a need for additional support staff, among other things.

CRIMINAL JUSTICE SERVICES

Probation

MISSION

The Culpeper County Criminal Justice Services mission is: Promote public safety and assist in the fair administration of justice through the utilization of evidence-based practices.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #1 Encourage a community that welcomes diversity and inclusion, #3 Keep citizens informed about County operations, policies, and programs

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #2 Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents.

Short – Term Goals BOS

-Increase staff's skills at delivery of evidence-based practices, to include assessments, motivational interviewing, case planning and cognitive behavioral programming.

DESCRIPTION

The Culpeper County Criminal Justice Services Program (CJS) provides local probation supervision to local offenders. CJS operates under the Comprehensive Community Corrections Act for Local Responsible Offenders and provides information to the courts and provides community-based sanctions for local adult offenders as an alternative to incarceration in the local jail. This is accomplished by conducting assessments, identifying risk/need factors, increasing internal motivation for change, and placing offenders in services to address their risk of recidivism. CJS is required to have a Community Criminal Justice Board (CCJB) to serve as an advisory body to the local governing body on matters pertaining to local criminal justice issues. The composition of the CCJB is specified in §53.1-183 of the Code of Virginia. The CJS Director acts as the designated staff person for the CCJB.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	528,351	482,183	426,037	469,370	10.17%
Operating	12,174	9,736	21,211	21,711	2.36%
Capital	2,805	1,786	6,800	6,800	0.00%
Total	543,330	493,705	454,048	497,881	9.65%

Full Time Staff 4 4 4 4

	FY19	FY20	FY21	FY22	FY23	Chg
Criminal Justice Services – full time staff details	4	4	4	4	4	0
Director of Criminal Justice Services	1	1	1	1	1	
Local Probation Officers	3	3	3	3	3	

(Criminal Justice Services – Probation cont.:)

GOALS & PERFORMANCE MEASURES

Provide cost effective probation services for local offenders					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number of probation placements (Individuals)	293	205	225	280	280
Number of probation referrals (Cases)	338	222	248	300	300
Average daily cost per offender*	\$5.36	\$6.31	\$8.25	\$7.30	\$7.30
Average daily caseload for the entire office	271	236	164	170	180
Average length of stay by days per offender (misdemeanant)**	339	420	266	220	230
Notes	<p>*Average daily costs computed by total budget expended per year divided by 365 days divided by average daily caseload.</p> <p>**The State has proposed that the average length of stay should not exceed 180 days. The average length of stay is determinate on the offender's participation and compliance with the court order sanctions and/or requirements. It is difficult to control this factor as the Courts may place an offender on a determinate length of supervision, such as one year, or it may take an offender more than 180 days to complete their required program and/or sanction.</p>				

Local offenders held accountable by providing beneficial services/costs back to the community					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Community service hours performed (total)	7,113	3,971	2,138	2,500	3,000
Court costs facilitated	\$49,569	\$27,409	\$21,552	\$30,000	\$30,000
Restitution facilitated	\$16,173	\$13,962	\$17,455	\$22,000	\$20,000
Community service hours performed (litter control)*	2,363	1,411	1,123	2,000	2,000
Weight of trash picked up by litter control- pounds	36,193	29,223	20,978	30,000	30,000
Miles of county roads picked up	789	494	335	600	600
Notes	<p>Court costs, restitution, and community service hours can be difficult to project. Projections are made on past figures. CJS facilitates the collection of court costs and restitution of the offenders placed on probation. Facilitation of court costs and restitution may include the direct payment to the Probation Officer in the form of a money order or it may involve the Probation Officer collecting court receipts. The facilitation of court costs and restitution is the amount paid by the offenders while under the supervision of CJS. Each court has a slightly different way in which CJS operates.</p>				

Provide beneficial services to the offender in lieu of incarceration at no additional cost to the community					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number of offenders placed in Batterer's Intervention Program	20	31	30	30	30
Number of offenders placed in Anger Management	10	8	6	10	10
Number of offender placements in substance abuse services	67	55	87	60	60

(Criminal Justice Services - Probation cont.:)

Number of offenders placed in Morale Reconation Therapy (MRT)	15	12	0*	20	20
The projections in this category can also be difficult at times to predict. Offenders placed in Batterer's Intervention are offenders convicted of or receiving a deferred disposition on domestic assault and battery charges. CJS has no control on the number of offenders placed by the Courts to CJS on these or any other charge. The same holds true for Anger Management and well as a certain extent to substance abuse services. All offenders placed with CJS are subject to drug screening and if an offender is found to be using illegal drugs, they are referred for substance abuse services. Morale Reconation Therapy (MRT) is an evidence-based cognitive-behavioral treatment strategy that addresses antisocial cognition; the number one dynamic risk factor. Offenders completing twelve steps have shown a 30% reduction in recidivism. MRT is facilitated by CJS staff. *In FY21, 0 probationers placed into MRT as CJS staff did not have space due to COVID.					
Receive grant funding to offset the local community cost of operating CJS					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Grant money received from Virginia DCJS	\$252,311	\$260,739	\$268,950	\$268,950	\$268,950
Supervision Fees	\$6,752	\$5,275	\$3,850	\$4,000	\$4,000
Notes	Culpeper received funding from DCJS for probation and pretrial totaling \$479,475 for FY22. For purposes of this report, \$210,525 was allocated to pretrial and \$268,950 to probation.				

FUTURE ISSUES

The COVID-19 pandemic has continued to effect CJS. CJS has continued to have reduced contacts with probationers, but most contacts are now conducted in person and to risk level.

CJS continues to remain committed to evidence-based practices (EBP). EBP simply put is to provide services and strategies that have been proven to reduce recidivism.



CRIMINAL JUSTICE SERVICES

Pre-Trial

MISSION

The Culpeper County Criminal Justice Services mission is: Promote public safety and assist in the fair administration of justice through the utilization of evidence-based practices. CJS will provide information to the Courts to assist with bail decision and to provide supervision and services as ordered by a judicial officer to pretrial defendants that will promote public safety and court appearance. These efforts are intended to honor the Constitutional presumption of innocence, provide protections for the community, assist in the fair administration of justice, and to promote equitable treatment of defendants.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #1 Encourage a community that welcomes diversity and inclusion, #3 Keep citizens informed about County operations, policies, and programs

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #2 Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents.

Short – Term Goals BOS

-Collaborate with stakeholders to improve Pretrial services, thereby reducing the jail population while maintaining public safety and court appearance rates.

-Receive funding from the State of Virginia.

-Provide timely data to the Board of Supervisors and the Virginia Department of Criminal Justice Services on goal/target achievement.

DESCRIPTION

The Culpeper County Criminal Justice Services Program (CJS) will provide pretrial services for local defendants. CJS Pretrial operates under the Pretrial Services Act. CJS will conduct investigations on all eligible pretrial defendants and provide this information to the Courts. All defendants placed under pretrial supervision will be supervised in accordance with DCJS and local policy. CJS will also provide GPS and alcohol monitoring to defendants ordered to do so by the Courts. CJS services will be provided in accordance with evidence-based practices. CJS is required to have a Community Criminal Justice Board (CCJB) to serve as an advisory body to the local governing body on matters pertaining to local criminal justice issues. The composition of the CCJB is specified in §53.1-183 of the Code of Virginia. The CJS Director acts as the designated staff person for the CCJB.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	103,678	194,791	282,777	303,350	7.28%
Operating	36,738	35,051	60,562	60,862	.50%
Capital	91	190	3,320	3,320	0.00%
Total	140,507	230,032	346,659	367,532	6.02
Full Time Staff	3	3	3	3	

(Criminal Justice Services Pretrial cont.):

	FY19	FY20	FY21	FY22	FY23	Chg
Pretrial Services – full time staff details	3	3	3	3	3	0
Deputy Director	1	1	1	1	1	
Local Pre-trial Officers	2	2	2	2	2	
Administrative Support	0	0	0	0	0	

GOALS & PERFORMANCE MEASURES

Provide cost effective pretrial services for local defendants					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number of pretrial placements (misdemeanor)	178	95	98	115	115
Number of pretrial placements (felon)	217	207	138	175	200
Average daily pretrial caseload (misdemeanor)	34	27	21	25	25
Average daily pretrial caseload (felon)	95	106	87	90	100
Average length of supervision by days (misdemeanor)	88	134	101	105	105
Average length of supervision by days (felon)	182	220	265	220	220
Number of Screenings	1,234	323	29*	30*	500
Number of Investigations	230	127	11*	15*	200
Notes	*Due to COVID-19, CJS has restricted staff contact with the jail				
Reduce County expenditures					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number of defendants placed on GPS	63	53	37	40	40
Days defendants spent on GPS	5,664	5,664	3,471	4,100	4,100
Money saved utilizing GPS*	\$181,248	\$181,248	\$128,427	\$196,800	\$196,800
Notes	*Calculated GPS supervision days X \$32 a day for outside jail costs for FY19 and FY20, \$37 a day for FY21, and \$48 a day for FY22 and FY23.				
Receive grant funding to offset the local community cost of operating CJS					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Grant money received from Virginia DCJS	0	\$0	\$101,158	\$210,525	\$210,525
GPS fees paid by defendants	\$653	\$259	\$544	\$200	\$200
Notes	Culpeper received funding from DCJS for probation and pretrial totaling \$479,475 for FY22. For purposes of this report, \$210,525 was allocated to pretrial and \$268,950 to probation.				

FUTURE ISSUES

The COVID-19 pandemic has continued to effect CJS. CJS has continued to have reduced contacts with defendants, but most contacts are now conducted in person and to risk level. CJS has continued to reduce staff exposure by restricting staff contact with the jail, thereby, almost eliminating investigations.

CRIMINAL JUSTICE SERVICES

Drug Court

MISSION

The Mission of the Culpeper County Drug Court is to provide a cost-effective alternative to incarceration through a community approach offering treatment and services that promote positive change and increased public safety.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #1 Encourage a community that welcomes diversity and inclusion, #3 Keep citizens informed about County operations, policies, and programs

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #2 Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents.

Short – Term Goals BOS

-Collaborate with stakeholders to fully implement Drug Court.

-Provide timely data to the Board of Supervisors, U.S. Department of Justice (BJA), and the Virginia Supreme Court on goal/target achievement.

DESCRIPTION

The Culpeper County Criminal Justice Services Program (CJS) will provide Drug Court coordination and leadership. Drug treatment courts are specialized court dockets within the existing structure of the court system offering judicial monitoring of intensive treatment and strict supervision of addicts in drug and drug-related cases. Eligible drug-addicted persons may be sent to Drug Court in lieu of traditional justice system case processing and participation shall be voluntary.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel				68,102	n/a
Operating				65,270	n/a
Capital				4,200	n/a
Total				137,572	n/a

Full Time Staff

1

	FY19	FY20	FY21	FY22	FY23	Chg
Drug Court – full time staff details					1	1
Drug Court Coordinator (<i>new position fully federally funded</i>)					1	

(Criminal Justice Services – Drug Court cont.:)

GOALS & PERFORMANCE MEASURES

Expedite court processing of non-violent defendants who are eligible for Drug Court					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Complete screening and assessment within 3 weeks of referral				85%	85%
Placement participants in Drug Court within 4 weeks of referral				85%	85%
Notes					
Increase likelihood of successful rehabilitation					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Retain participants in treatment for 4 months				75%	75%
Participants employed by commencement				75%	75%
Impose sanctions and incentives within 7 days of behavior				85%	85%
Drug screen participants at current supervision level				95%	95%
Notes					
Achieve reduction in recidivism					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Rate of new arrest for drug court graduates, 15 months after program completion				<30%	<30%
Notes					

FUTURE ISSUES

With Drug Court recently beginning, start date March 1, 2022, the team will have to adjust and adapt to the challenges of providing a treatment docket for the first time.

PUBLIC SAFETY

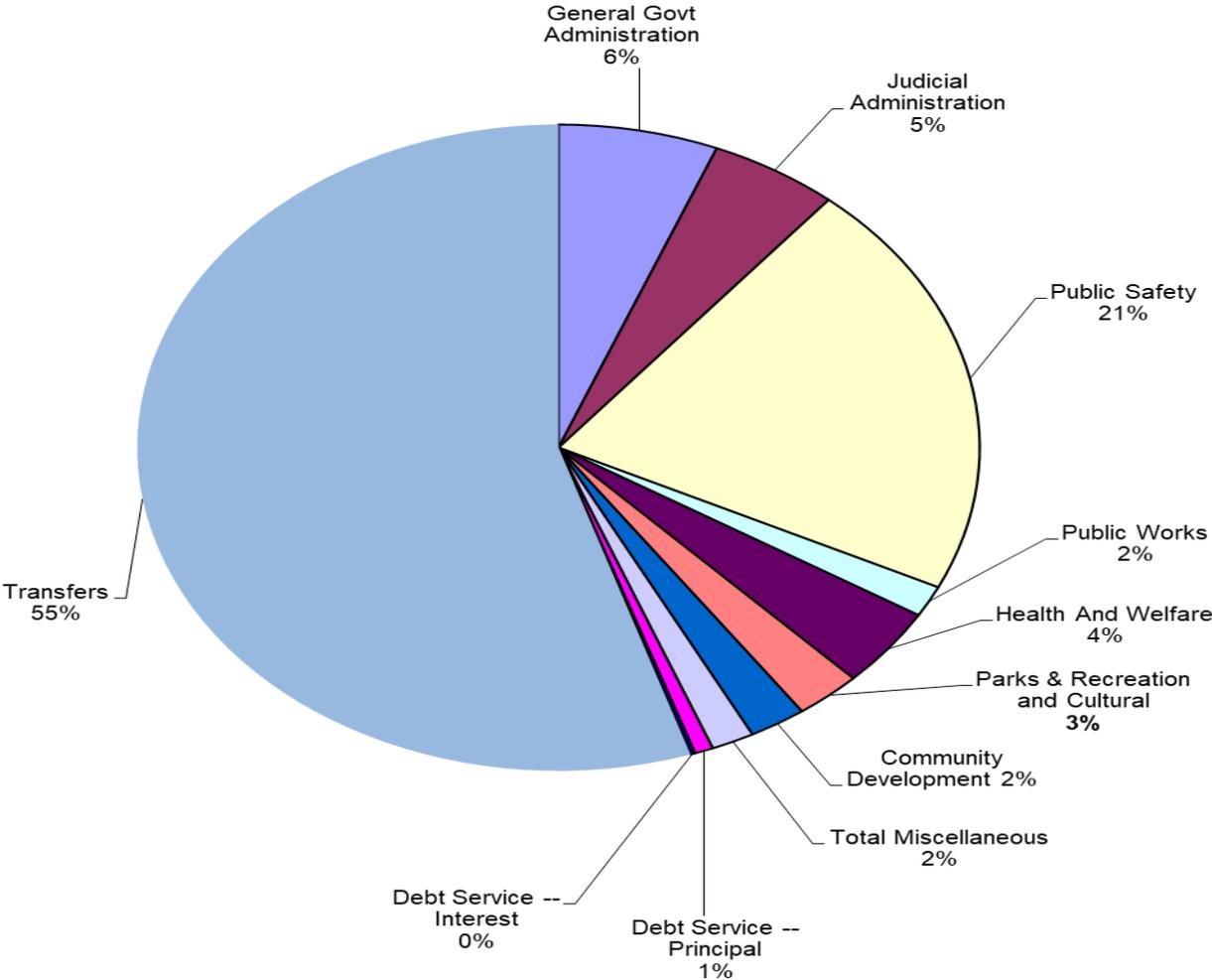
COUNTY OF CULPEPER, VIRGINIA

Public Safety

\$ 22,996,388

Total General Fund

\$ 49,132,556



Public Safety

EXPENDITURES:	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
State Forest	8,456	8,456	8,456	8,456
Fire and Rescue	2,386,003	2,475,009	2,353,734	2,350,306
Sheriff	7,055,511	7,163,605	7,663,173	8,218,576
Adult Detention	3,060,588	3,338,934	3,539,049	4,421,187
Outside Jail Services	1,113,949	1,009,935	1,763,000	1,963,000
Juvenile Justice	457,789	501,456	566,111	481,574
Building Official's Office	654,050	635,336	720,743	887,649
Animal Services	758,366	727,628	812,164	862,328
Emergency Services	2,932,948	3,204,280	3,178,584	3,635,982
Supervision Plan Services	23,088	21,061	49,221	49,221
VSTOP Grant (C/W Atty's Office)	105,145	106,347	109,888	118,109
TOTAL PUBLIC SAFETY	18,555,893	19,192,047	20,764,123	22,996,388

General Fund Support:	FY/2023 Budget Adopted Budget	FY/2023 Budget Adopted Revenue	FY23 Local Gen. Fund Requirement
State Forest	8,456		8,456
Fire and Rescue	2,350,306	365,000	1,985,306
Sheriff	8,218,576	3,202,116	5,016,460
Adult Detention	4,421,187	200,000	4,221,187
Outside Jail Services	1,963,000		1,963,000
Juvenile Justice	481,574		481,574
Building Official's Office	887,649	800,725	86,924
Animal Services	862,328	13,000	849,328
Emergency Services	3,635,982	635,751	3,000,231
Supervision Plan Services	49,221	51,802	(2,581)
VSTOP Grant (C/W Atty's Office)	118,109	36,638	81,471
Total	22,996,388	5,305,032	17,691,356

EMS COUNCIL

The EMS Council is a regional body dedicated to training Emergency Medical Technicians in the area. Several localities contribute to it, including the County of Culpeper. The FY23 budget for the EMS Council is again included in the Emergency Services budget.

STATE FORESTRY

Each year, the County contributes to the forest fire prevention and extinguishments program sponsored by the Commonwealth's Department of Forestry. Based on the Code of Virginia, funding for FY23 will be \$8,456.

FIRE AND RESCUE



MISSION

Protecting the lives and property of citizens from emergencies and disasters by providing first responders to emergency scenes.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #3 Keep citizens informed about County operations, policies, and programs

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #2 Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents.

DESCRIPTION

The Fire and Rescue Association coordinates the authorized volunteer fire and rescue companies request for funding, benefits and other county support. Ten volunteer companies receive reimbursement for operational expenditures such as utilities, repairs and fuel. Capital improvement funding is limited to the eight companies physically located in Culpeper County. The fire and rescue companies providing service are Brandy Station Volunteer Fire Department, Culpeper Volunteer Fire Department, Culpeper County Volunteer Rescue Squad, Reva Fire and Rescue, Amissville Fire and Rescue, Richardsville Fire and Rescue, Salem Fire and Rescue, Little Fork Fire and Rescue, Rapidan Fire Department and Remington Rescue Squad.

(Fire & Rescue cont.:)

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	63,494	56,291	78,647	78,655	0.01%
Operating	2,322,509	2,408,936	2,271,587	2,268,151	-0.15%
Capital	0	9,782	3,500	3,500	0.00%
Total	2,386,003	2,475,009	2,353,734	2,350,306	-0.15%

Part time Staff only -- both
assistant position and trainers

0	0	0	0
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GOALS & PERFORMANCE MEASURES

To provide Fire and EMS coverage and public awareness of fire prevention for the citizens of Culpeper County.

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Provide tools and materials to support fire prevention education County wide.	Yes	Yes	Yes	Yes	Yes
Notes					



Preserving the Volunteer Fire Service



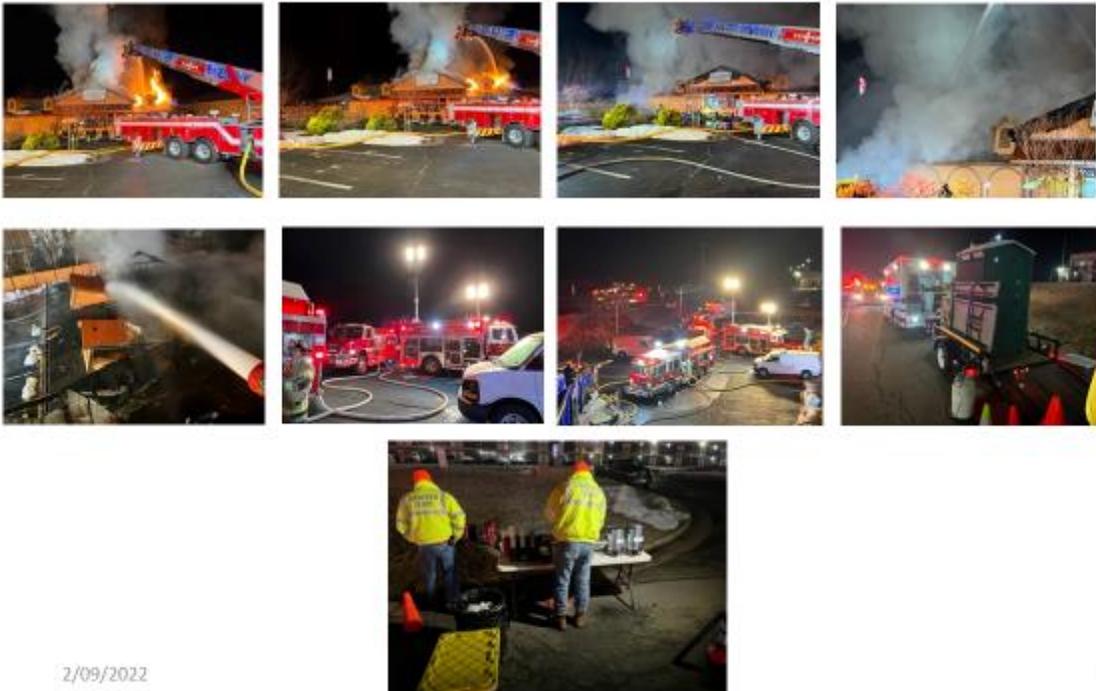
Fire and EMS Training Requirements

Firefighter Certifications	Hours	EMS Certifications	Hours
Firefighter 1	160	EVOC	16
Firefighter 2	57	Hazmat Awareness (EMS)	8
Hazmat Operations	32	EMT	154
EVOC	16	EMT Shock Trauma	23
Basic Pump Operator	16	EMT Paramedic (Associates degree - 5 semesters)	72 credit Hours
Rural Water	16		
Driver Pumper Operator	56		
Driver Aerial Operator	40		
Instructor 1	42		
Instructor 2	24		
Instructor 3	26		
Officer 1	72		

2/09/2022

7

Recent Incident – Apparatus in action



2/09/2022

4

Volunteering in our Community Even during Pandemic



2/09/2022

3

Demographics of our Volunteers

Culpeper County Volunteer Fire and Rescue Association									
31 Jan 2022									
	Company 1	Company 2	Company 6	Company 8	Company 9	Company 10	Company 11	Company 16	Totals
Total Membership	57	75	56	72	96	25	90	97	568
Dual Membership	1	2	0	0	0	4	8	5	20
Jr. Members	1	0	1	2	0	0	4	0	8
Total Active Members	49	59	33	46	85	15	48	53	388
Supporting/Aux/Assoc Members	7	16	14	9	11	5	2	25	89
Lifetime Members	0	0	8	4	0	5	37	25	79
Inactive Members	0	0	0	11	0	0	0	2	13
Workman's Comp Eligible	44	50	33	46	85	14	48	53	373
LODA Eligible	44	50	33	58	85	14	48	53	385
VA License Relief Eligible	55	75	43	58	96	23	50	57	457

- + 89 new members in 2021 or 1.5 Fire/EMS volunteers per square mile in Culpeper County
- Total members on board in 2020 was 590, in 2021 is 568
- + Diverse group of volunteers that reflects our community
- + Supporting members add tremendous value to the operational side
- =278 Members with less than 5 years of service (No change from 2020)
- 241 volunteers under 40 years of age (Down 25 from 2020)
- + 139 Key contributors over 60 (how do we retain)? (Down 10 from 2020)
- + Career Fire/EMS professionals working outside our county volunteering in our community

2/09/2022

6



SHERIFF'S OFFICE



MISSION

The Culpeper County Sheriff's Office is committed to enhance the quality of life in partnership with the community. We will provide a safe and secure environment by enforcing the laws of the County, the Commonwealth and the United States Constitution. We will protect life and property, maintain order with the understanding of ethnic and cultural diversity in our professional and personal endeavors.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #1 Encourage a community that welcomes diversity and inclusion, #3 Keep citizens informed about County operations, policies, and programs

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment

DESCRIPTION

The Sheriff is a Constitutional Officer of the Commonwealth elected by the citizens of Culpeper County to serve as their senior law enforcement officer. To discharge this duty, he is empowered by the Code of Virginia to appoint deputies and civilian staff to carry out the mission. The Sheriff's Office is comprised of three divisions, Law Enforcement, Court Security and Adult Detention.

The Law Enforcement Division is the single largest unit in the Sheriff's Department. The role of law enforcement is varied and covers a broad spectrum of activities. Typical tasks include preventive patrol, responding to calls for service, detection and arrest of suspect offenders, traffic management and traffic safety, accident investigation, criminal investigations, and reducing drug-related activities. The Civil Process Section of the Law Enforcement Division delivers all warrants, DMV notices, subpoenas/summons, jury notices, bills of complaint, detinue actions, levies and other notices.

The Sheriff is also Chair of the E911 Committee and is responsible for the compilation and required distribution of records of department activities through the Records Center. Administrative functions, including budget, personnel, training, public information, grants and accreditation, are functions that are primarily handled by civilian personnel under the direction of the Sheriff.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	5,401,477	5,606,359	6,055,724	6,546,527	8.10%
Operating	1,118,432	978,844	1,000,250	1,062,850	6.26%
Capital	535,602	578,402	607,199	609,199	0.33%
Total	7,055,511	7,163,605	7,663,173	8,218,576	7.25%
Full Time Staff	58	60	63	70	

(Sheriff's Office cont.):

	FY19	FY20	FY21	FY22	FY23	Chg
Office of the Sheriff – full time staff details (increase due to moving 1 from Court Security and 2 from Jail)	58	58	60	63	70	7
Sheriff	1	1	1	1	1	
Administrative Support	0	0	0	1	1	
Chief Administrative Officer, 2 nd Lieutenant	1	1	1	1	1	
Office Support, Investigations	1	1	1	1	1	
Chief Deputy (Colonel)	1	1	1	1	1	
Major, Operations	0	0	0	1	1	
Captain, Patrol	1	1	1	1	1	
Captain, Criminal Investigations	1	1	1	1	1	
2 nd Lieutenant, Investigations	1	1	1	1	1	
Captain, Training & Accreditation	2	2	2	1	1	
2 nd Lieutenant, Public Affairs	1	1	1	1	1	
2 nd Lieutenant, SRO	1	1	1	1	1	
1 st Lieutenant, Patrol	1	1	1	1	1	
1 st Sergeant, Patrol	2	2	2	1	1	
1 st Sergeant, Investigations	0	0	0	0	1	
Sergeant, Patrol	3	3	3	3	3	
K-9 Deputy, Patrol Sergeant	2	2	2	1	1	
Sergeant, SRO	2	2	2	1	1	
Detectives	4	4	4	7	7	
Narcotics Detectives(incl K9 Narcotics Detective)	3	3	3	2	2	
Deputy, Patrol	13	13	14	18	20	
Deputy, SRO	5	5	5	6	8	
Deputy, Public Affairs	3	3	3	2	3	
Evidence Clerk/Crime Analyst	1	1	1	1	1	
K-9 Officers, Deputy	4	4	5	2	3	
Supervisor, Joint Records	1	1	1	1	1	
Clerk, Joint Records	3	3	3	4	4	
Public Information Officer	0	0	0	1	1	

**Note: change in number of staff is due to shifting staff around as needed
Further, during FY22, the Board of Supervisors approved 7 more positions for inmate transport**

(Sheriff's Office cont.)

GOALS & PERFORMANCE MEASURES

To provide for the safety and security of citizens of Culpeper through equitable enforcement of the codes and statutes of Virginia and the County of Culpeper.					
Performance Measures	CY19 Actual	CY20 Actual	CY21 Actual	CY22 Estimate	CY23 Target
Total Arrests – Adult & Juvenile	1,369	920	1,081	1,200	1,200
Drug/Narcotic Arrests – Adult & Juvenile	255	128	116	250	150
DUI Arrests – Adult & Juvenile	129	117	96	125	125
Notes	Note: These statistics are reported based on a CY basis. *The “target” figures are only based on trend – it is impossible to make predictions in these areas.*				

To continue to build positive relations with the community.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number of Neighborhood Watch programs	11	11	11	11	11
Number of tips received through Crime Solvers	82	59	30	120	50
Number of Youth Sports Camps provided free of charge	4	4	4	4	4
Notes	The Sheriff's Office Community Relations Deputy works actively with citizens to increase awareness and lower crime in neighborhoods.				

FUTURE ISSUES

Culpeper County is in close proximity to the Washington D.C. Metropolitan area. Additionally, Culpeper is the home to several critical infrastructure facilities, SWIFT, Warrenton Training Center, Terremark and the Library of Congress-Packard Campus Audio/Video Archives. The Culpeper County Sheriff's Office is the primary Law Enforcement Agency responsible for their safety. This creates continual Homeland Security concerns and safety measures. Ensuring that appropriate plans and adequate resources are in place will be an ongoing priority for the Sheriff. The Special Operations Units have been expanded and increased, intensified training has been developed and conducted. As a result, the higher concentration on rapid response training has proven both costly yet cost effective.

The Sheriff is committed to recruiting qualified, trained deputies. In order to recruit and maintain the level of experience that those deputies bring to the Culpeper County sheriff's Office it is critical to have fair and equitable funding for their salaries. Neighboring counties are able to offer competitive at a minimum and often more attractive employment packages. This makes recruitment a challenge.

Recently there has been a tremendous increase of attacks on law enforcement officers. Based on this trend in directed behavior, The Sheriff has growing concerns for the safety of his staff. Training will be offered concentrated on situational awareness to help prepare his staff for these situations. There are also continued efforts to build relationships within the community.

Resulting from the overall increase in active shooter threats throughout the country, the Sheriff's Office provides training to the Culpeper County Public School staff regarding the Active Shooter Response program. Independent school assessments have been performed at each public school. Once the assessment is complete recommendations are made for future response plans and their implementation. Maps which are color coded of each school in the County have been distributed to every deputy. Active Shooter Response Training has been provided for all Fire & Rescue personnel and County government staff. Annual refresher training is also offered. The Sheriff's Office continues its commitment to provide increased coverage at all public schools every day when school is in session.

Drug and gang activity in Culpeper continue as a high priority to the Sheriff's Office along with Money Laundering and human trafficking, close attention is being paid to the increase in heroin overdoses within the Town and County. The combination of these crimes is indicative to drug cartel presence within Culpeper County. Taking a no tolerance approach thru increased investigation it is the goal of the Sheriff to minimize the number of deaths and other related crimes in Culpeper. The Sheriff's Office is a member of the Blue Ridge Narcotics and Gang Task Force in conjunction with surrounding jurisdictions and the Virginia State Police. The Sheriff's Office has also teamed up with HSI and the DEA in order to minimize the effect of the cartels and gangs in Culpeper.

The Sheriff's Office continually seeks grant opportunities that will support programs such as DUI, Speed and Occupant Protection enforcement. Grants for equipment, in-car computers as well as funding for promoting public safety and awareness are actively sought. Our involvement with the Internet Crimes Against Children Task Force continues to provide computer equipment needed to combat these crimes through annual grant funds.

Technology has become increasingly important to the law enforcement community. With technology on the rise has become more and more apparent that the Sheriff's Office could justify and support a dedicated IT staff member. The functions of law enforcement require an immediate IT response. It has proven difficult for the County's IT staff to provide that necessary response with their other responsibilities to the rest of the departments of Culpeper County.

Law Enforcement agencies are coming under an ever-increasing scrutiny. The value of an in-car camera system is apparent to the general public as well as the political entity that they serve. The in-car camera system also provides protection of evidence for Law Enforcement incidents. The outdated L3 In-car camera system currently used in CCSO vehicles can no longer provide what is needed of such a system. The Sheriff is currently moving over to the AXON In-Car camera systems which have become the gold-standard for agencies across the county. These systems initially require a camera and Wi-Fi equipment purchase; also including a five-year subscription commitment. Currently 18 additional in-car camera systems have been acquired; we are waiting for the new vehicles that they will be installed in to be available.

Sheriff's Building



CALEA®

THE GOLD STANDARD IN PUBLIC SAFETY

CALEA® | The Commission on Accreditation for Law Enforcement Agencies, Inc.
Law Enforcement Accreditation

The Law Enforcement Accreditation process focuses on standards that provide best practices related to life, health, and safety procedures for the agency. These standards are considered foundational for contemporary law enforcement agencies.

The program provides the framework for addressing high risk issues within a contemporary environment, and ensures officers are prepared to meet basic community service expectations and prepared to manage critical events.



Watch for Event Schedules on the Culpeper County Sheriff's webpage!

<http://www.culpepersheriffsoffice.com>

Project Lifesaver



Project Lifesaver is an electronic tracking system designed to track and rescue those with cognitive conditions who tend to wander. This service answers a critical need for protecting people at risk of wandering, including those with Alzheimer's, Autism, Down Syndrome, and Dementia.

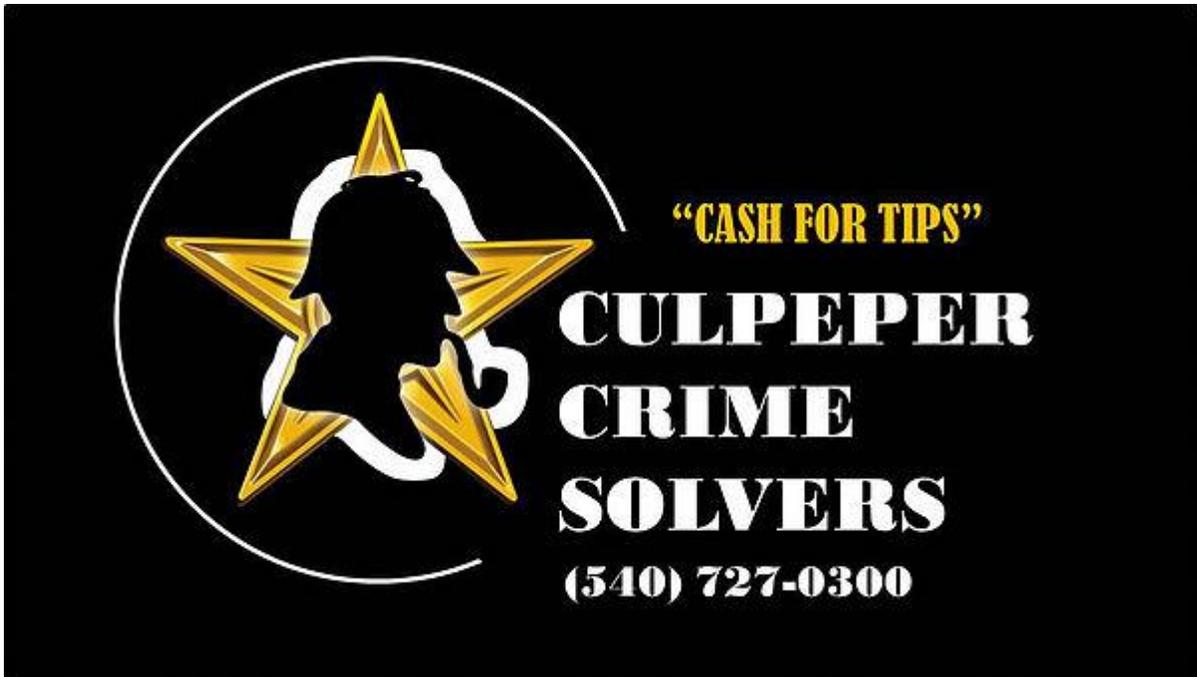
Clients enrolled in the service wear a wrist-watch sized transmitter on their wrist or ankle. The transmitter constantly emits a Radio Frequency signal, which can be tracked regardless of where the person has wandered—even into a densely wooded area, a marsh, a concrete structure such as a garage, or a building constructed with steel. When a client wanders, caregivers notify 911 and deputies trained in the use of the receivers respond to the wanderer's last known area and track the client with radio receivers tuned to the client's transmitter frequency.

A representative from the Sheriff's Office will visit the client each month to perform a battery change and to test the transmitter.

Project Lifesaver assists caregivers of individuals suffering from: Alzheimer's; Autism; Vascular Dementia; Down Syndrome; Medicated Dementia; Intellectual Disability; Traumatic Brain Injury

A \$25.00 maintenance fee is requested per month for participants to help offset the cost of the battery and band change.





* ALL CALLS ARE ANNONYMOUS

YOU DO NOT HAVE TO GIVE YOUR NAME

* CASH REWARDS UP TO \$1000.00

FOR TIPS LEADING TO AN ARREST

* 24 HOUR TIP HOTLINE

ANNONYMOUS AND CONFIDENTIAL

* NON-PROFIT ORGANIZATION

NO FUNDS ARE RECEIVED FROM ANY GOVERNMENT AGENCY OR PROGRAM

CULPEPER CRIME SOLVERS, INC.

P.O. BOX 52

CULPEPER, VA 22701



Culpeper County Sheriff's Office Cadet Program

The Culpeper County Sheriff's Office Cadet Program was created for young adults who are interested in starting a career in law enforcement. The cadets will experience the law enforcement career first hand. The cadets will have opportunities to conduct a ride along with a Deputy Sheriff, team building exercises with other cadets and deputies, monthly training within the program, serve within the community, assist with law enforcement events and more.

Any Culpeper resident between the ages of fifteen and eighteen years old can apply to enroll in the program. Enrollees should have no criminal history, be of good character and an upstanding citizen in the community.





Culpeper County Sheriff's Youth Academy



The Culpeper County Sheriff's Office Youth Academy is structured so that young adults can have an opportunity to experience some of the training, procedures and technology that are utilized by today's law enforcement. The daily classes will consist of mainly hands-on activities in criminal investigations, evidence recovery, patrol practices, defensive tactics and firearms. The participants will also see demonstrations from the various specialized units that are available to law enforcement such as the K-9 Unit, Motor Squad and SWAT. The participants will also take field trips to the Culpeper County Jail, a firearms range, the Culpeper E-911

Communications Center, the Culpeper County Courthouse and other law enforcement-related locations as available.

Any Culpeper resident who is enrolled in high school may apply to attend the program (ex: 8th graders rising into the 9th grade are eligible). There is no age requirement but the individual must be enrolled in high school. There is no fee to participate in the Culpeper County Sheriff's Office Youth Law Enforcement Academy. Each participant will receive a polo shirt and upon successful completion of the academy the attendees will receive CPR/First Aid Certification and VDGIF Firearms/Hunter Safety Certification.

Subjects covered in the Youth Academy:

- Law Enforcement Academy Life
- Law Enforcement Physical Training
- Role of Law Enforcement in the Community
- Jail Operations
- Court Operations
- E-911 Operations
- Basic Crime Scene Investigation
- Firearms Safety (Live Fire on Range)
- Crime Scene Processing
- K-9 Operations
- Patrol Operations
- Basic Explosives Awareness
- SWAT Operations
- Defensive Tactics
- and More

Culpeper County Sheriff's Youth Sports Camps

The Culpeper County Sheriff's Office Youth Sports Camps are designed to bring the community and law enforcement officers together to interact with children and teenagers in the community.

In 2012, the Sheriff's Office offered a football and baseball camp at no cost to participants. Since then the program has grown and we have been able to offer football, cheerleading, soccer, baseball, softball and basketball camps. All camps are offered at no cost to the participants due to the gracious support of businesses and private donors in the community.

In these camps the basic fundamentals of each sport are taught to the participants aged eight to fifteen. Each participant will have the opportunity to learn new skills and improve on their existing skills. There is a strong emphasis on sportsmanship, respect and teamwork. The goal for each camp is to have participants use lessons related to good sportsmanship and respect on the field and in their everyday lives as they continue to grow and mature.





SHERIFF'S OFFICE

Adult Detention Division

MISSION

The Culpeper County Sheriff's Office is committed to enhance the quality of life in partnership with the community. We will provide a safe and secure environment by enforcing the laws of the County, the Commonwealth and the United States Constitution. We will protect life and property, maintain order with the understanding of ethnic and cultural diversity in our professional and personal endeavors.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment

DESCRIPTION

The Adult Detention division of the Sheriff's Office is responsible for operating and maintaining the Culpeper County Jail. The primary purpose is to house and safely keep all prisoners remanded to the custody of the Sheriff. The Culpeper County Jail was built in 1908 and an addition was completed in 1986. The jail's operating capacity is 37.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	2,587,338	2,758,761	2,981,049	3,768,187	26.40%
Operating	1,578,666	1,491,588	2,316,000	2,611,000	12.74%
Capital	8,533	98,520	5,000	5,000	0.00%
Total	4,174,537	4,348,869	5,302,049	6,384,187	20.41%

	35 FY19	39 FY20	38 FY21	37 FY22	37 FY23	Chg
Full Time Staff						
Adult Detention (Jail)- full time staff details <i>(change in number of staff is due to shifting staff around as needed)</i>	29	35	39	38	37	(1)
Major, Judicial Services	0	0	0	1	1	
Captain, Jail	0	0	1	1	1	
Lieutenant, Jail	1	1	1	0	0	
1 st Sergeant, Jail	1	1	1	1	1	
Sergeant, Jail	5	5	4	4	5	
Adult Detention Deputies	16	22	26	25	22	
HEM/Admin Deputies	0	0	0	0	2	
Jail Nurse	2	2	2	2	2	
Office Support	2	2	2	2	1	
LIDS Technician	0	0	0	1	1	
Food Service/Cooks	2	2	2	2	2	

(Sheriff's Office Adult Detention Division cont.)

GOALS & PERFORMANCE MEASURES

To continue to maintain an excellent safety record and to meet or excel all compliance standards based on the Department of Corrections.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Dept. of Corrections Audit Results (every 3 years)	Pass	N/A	N/A	Pass	Pass
Life, Health & Safety Audit	Pass	Pass	Pass	Pass	Pass
Fire Safety Inspection	Pass	Pass	Pass	Pass	Pass
Notes	Grading criteria is pass/fail. Jail staff continues to work diligently to follow and exceed all state mandated regulations.				

To maintain a safe level of inmate population, thus increasing the safety of inmates and deputies.					
Performance Measures	CY19 Actual	CY20 Actual	CY21 Actual	CY22 Target	CY23 Target
Avg Daily Inmate Population – total responsibility of CSO – housed internally and externally	168	168	185	170	170
Notes	The Culpeper County Jail has a capacity of 37. Depending on budgetary restraints, outsourcing of inmates is necessary when internal inmate population exceeds 68 inmates.				

Efficiently manage resources pertaining to daily operations.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Average Cost per Inmate per Day	\$94.31	\$130.77	\$119.86	<\$140.00	<\$140.00
Notes	Data compiled and reported by the Virginia Compensation Board.				

FUTURE ISSUES

The current jail consistently operates above capacity and the need to utilize outside jail facilities is constant. The Jail building continues to depreciate and maintenance/repair expenses continue to increase. In the interim, housing inmates at other correctional facilities through rental of bed space is a necessary expense. With more inmates being held in the Culpeper Jail, an increase in need for outside housing remains. This has been the most cost-effective way for Culpeper County to house excess jail inmates during the COVID pandemic crisis; maintaining within the capacity limits of our local Jail.

The Sheriff is mandated by law to provide certain levels of service to inmates. The Jail staff is constantly seeking ways to fulfill those mandates, but also lower the cost of housing inmates to a reasonable expense to the County taxpayers. Medical services are provided by a contract with a physician group and two (2) jail nurses to manage daily medical issues in the jail. This also works on lowering the cost of inmate prescriptions and overall medical costs for the inmates. The age of the jail building and its equipment continue to be of concern. Maintenance on the HVAC system continues to be a priority though most systems have been updated at this time. The antiquated plumbing in the jail building is also an ongoing struggle. The plumbing installed when the jail was constructed for the inmate population that was housed during that time period. The plumbing cannot support the quantity of inmates housed currently. A new roof may be required for our Jail building and bids are currently being obtained for that expense. There are continuous expenses based on repairs to the roof, plumbing and HVAC.



JUVENILE JUSTICE

MISSION

To protect the public through a balanced approach of accountability and comprehensive services that prevent and reduce delinquency through partnerships with families, schools, communities, law enforcement, and others, while providing opportunities for delinquent youth to become responsible and productive citizens.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #1 Encourage a community that welcomes diversity and inclusion, #3 Keep citizens informed about County operations, policies, and programs

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #2 Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents.

DESCRIPTION

The Sixteenth District Court Service Unit – Culpeper Office provides juvenile probation supervision and services to Culpeper County and The Culpeper Juvenile and Domestic Relations District Court. The Sixteenth District Court Service Unit also provides delinquency and domestic intake services for Culpeper County. Additional services provided include supervision of juveniles committed to The Department of Juvenile Justice at juvenile correctional centers and those placed on juvenile parole. Juvenile Probation Officers also supervise juveniles in detention and the Post Dispositional Program at Blue Ridge Juvenile Detention Center. Juvenile Probation Officers provide services as directed by Juvenile and Domestic Relations District Court Judges. Those services may include, but are not limited to, Social History Reports (Pre and Post-Dispositional), Transfer Reports, intake (Delinquency petitions – criminal matters, Status Offenders – (Child in Need of Supervision/Services petitions), Domestic Relations petitions – (custody, visitation, protective orders), diversion, juvenile probation and parole supervision, referrals for services, and Court testimony. The Court Service Unit participates on the Family Assessment and Planning Team (FAPT) and Community Policy and Management Team (CPMT). There is Court Service Unit staff available 24 hours a day, seven days a week, 365 days a year to provide emergency intake on juvenile matters. The sixteenth District Court Service Unit utilizes the Effective Practice's In Community Supervision (EPICS), Youth Assessment Screening Instrument (YASI) and the Balanced Approach in providing services.

(Juvenile Justice cont.):

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	0	0	0	0	0.00%
Operating	457,069	501,429	565,111	480,574	-14.96%
Capital	720	27	1,000	1,000	0.00%
Total	457,789	501,456	566,111	481,574	-14.93%

Full Time Staff 0 0 0 0
 No full-time staff, (no details to provide).

GOALS & PERFORMANCE MEASURES

Provide efficient Intake Services					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number of Delinquency Intakes	357	240	124	400	150
Number of Domestic Intakes	1,264	931	750	1,300	900
Notes	Numbers related to Covid.				

Provide efficient Detention Services					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Days in Detention*	397	494	519	400	500
Number of Juveniles in Detention	22	12	8	30	20
Average Length of Stay (days)	18	15	15	10	10
Notes	* Detention stays are governed by the orders of the Juvenile and Domestic Relations District Court Judges. The total number of juveniles detained has decreased but their length of stays have increased.				

Provide efficient Probation, Parole and Commitment Services					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Average Daily Population (ADJ) on Probation	32	17	11	25	25
Average Daily Population on Parole	3	5	3	5	5
Average Daily Population in Commitments to Juvenile Correctional Centers	2	4	2	5	5
Notes	<ul style="list-style-type: none"> *ADJ does not include cases on Diversion, Post-Dispositional Case Management; Pre-Dispositional monitoring status' which can double a probation officer's workload. **Cases in Juvenile Correctional Centers will be placed on parole status when released to the community. 				

FUTURE ISSUES

The numbers from fiscal year (FY21) are also likely impacted by COVID. As of June, we are providing all intake and probation services as we were pre-COVID. The office is currently staffed with a full time probation officer and an office services assistant. An intake officer serves the office 2-3 days per week and a parole officer is on site approximately 2 days each week. There is one probation officer position vacant that should be filled within 60 days. Recruiting staff has been a challenge for the CSU since the pandemic. There are some office improvements that need to be made to improve the safety of the offices. The office needs an alarm so the secretary can contact law enforcement if she sees a safety concern in the lobby or outside of her office. Some glass also needs to be replaced for staff protections. There continues to be strong interagency collaboration between court service unit staff and community stakeholders – the Department of Social Services, Community Services Board, and the Family Assessment and Planning team and the Community Policy and Management team. OPTIONS continues to provide valuable services for court involved youth.

BUILDING

MISSION

To provide the most complete and consistent plan review, efficient permit issuance and an inspection service to assure our customers and the general Public the highest degree of safety in accordance with The Virginia Uniform Statewide Building Code.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #3 Keep citizens informed about County operations, policies, and programs

Infrastructure #1 Provide the necessary infrastructure to support business development consistent with the Comprehensive Plan

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment

Short – Term Goals BOS

- Convert to digital file storage, reducing hard copies and associated costs
- Through training and education of staff, continue to provide thorough plan review and site inspections
- Pursue the implementation of digital plan review and storage.

DESCRIPTION

The Building Department inspects residential, commercial and industrial structures in terms of its compliance with mandated standards of the Uniform Statewide Building Code, providing extensive review of building plans, issuing building permits under current building codes. Additionally, we strive to improve customer awareness in the area of education, safe construction practices and safety.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	578,382	582,913	651,943	818,949	25.62%
Operating	57,934	50,547	65,200	65,200	0.00%
Capital	17,734	1,876	3,600	3,500	-2.78%
Total	654,050	635,336	720,743	887,649	23.16%

Full Time Staff	8	8	8	9		
	FY19	FY20	FY21	FY22	FY23	Chg
<i>Building Inspections – full time staff details</i>	8	8	8	8	9	1
Building Official	1	1	1	1	1	
Building Inspections Technician/Office Manager	1	1	1	1	1	
Permit Technician	2	2	2	2	2	
Combination Building Inspectors <i>(new position added)</i>	4	4	4	4	5	

(Building Department cont.)

GOALS & PERFORMANCE MEASURES

To increase the availability of expedited permits					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Quantity of similar permits	365	403	291	Unk	Unk
Quantity of expedited permits issued	391	282	241	Unk	Unk
	52%	41%	45%	Unk	Unk
Notes	Expedited packages include Remodels, Additions, Decks, and Pools that do not require plan review.				

To reduce the response time on building inspections					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number of inspections conducted	11,437	11,316	11,011	Unk	Unk
Average response time per building inspection	Next Day	Next Day	Next Day	Next Day	Next Day
Notes	Time period from inspection scheduled to inspection performed (Third Party Inspections not included)				

FUTURE ISSUES

1. Promote digital plan review with our cloud storage to decrease the paper storage archive.
2. Formulate policy and procedure to retain certain virtual inspections after Covid-19 restrictions are lifted.

Building Inspections include residential and commercial throughout the County....







ANIMAL SERVICES



MISSION

To provide the citizens of Culpeper County with efficient and effective animal control and shelter services. To educate the citizens of Culpeper County about the dangers of rabies, current animal laws, and proper animal care.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #3 Keep citizens informed about County operations, policies, and programs

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment

Short – Term Goals BOS

-To look for new ways to continue to keep our adoption fees as low as possible.

DESCRIPTION

The Department of Animal Services is responsible for public safety relating to animals, enforcement of state and local animal laws and ordinances, animal welfare and protection, animal control for the County, and humane management of the County-owned animal shelter. The department is also responsible for providing the citizens of the County with information and education concerning animal laws, animal care, animal population control, and rabies control.

An animal control officer is available twenty-four hours a day to assist the public with their needs. The shelter is open to the public Monday through Saturday and offers housing for stray and unwanted domestic animals, pet adoptions, lost and found pet services and is the headquarters for animal control.

(Animal Services cont.:)

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	562,291	564,994	607,604	651,268	7.19%
Operating	189,200	162,129	204,560	211,060	3.18%
Capital	6,875	505	0	0	0.00%
Total	758,366	727,628	812,164	862,328	6.18%

Full Time Staff	8	8	8	8
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	FY19	FY20	FY21	FY22	FY23	Chg
Animal Services—full time staff details	8	8	8	8	8	0
Director of Animal Service/Chief Animal Control Officer	1	1	1	1	1	
Animal Control Operations Manager	1	1	1	1	1	
Shelter Operations Manager	1	1	1	1	1	
Deputy Animal Control Officers	3	3	3	3	3	
Administrative Support	0	0	0	0	0	
Animal Caretakers	2	2	2	2	2	

GOALS & PERFORMANCE MEASURES

To increase adoption rates and decrease euthanasia rates of shelter animals through the promotion of shelter adoptions, the use of off-site adoptions, utilization of websites and by transferring animals to outside agencies.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Animals Placed in Homes	447	279	201	350	300
Animals Transferred To Other Agencies	130	143	141	150	150
Animals Returned to Owner	220	238	208	250	250
Animals Euthanized	64	*51	*62	70	70
Notes	Euthanasia rates can be and are directly affected by the number of "un-adoptable" (aggressive, injured, chronically ill and feral animals are not adoptable) animals. *The majority of these pets were euthanized at the veterinary hospital.				

To increase citizen knowledge and compliance with local and state animal laws by providing effective and efficient animal control services.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Animal Control Calls Received	1,763	1,367	1,367	1,500	1,400
Presentations To Schools/Clubs Per Year	3	0	1	2	2
Publications Per Year	1	0	0	1	1
Notes	Our ACO's strive to educate citizens on animal husbandry skills on all calls.				

To provide and maintain quality care of animals in a cost effective manner.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number of Animals Held In Shelter	863	718	599	750	650
Average Cost Per Animal	\$96	\$108	\$91	\$110	\$110
Average Daily Population	29	14	6.5	30	20
In-kind Contributions Of Pet Food & Cat Litter - Value	\$850 approx.	\$800 approx.	\$800 approx.	\$800 approx.	\$800 approx.

(Animal Services cont.:)

Notes	Average cost per animal is computed by totaling all line items directly related to the cost of housing/caring for the animals and then dividing that total by the total number of animals held at the shelter throughout the year.
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FUTURE ISSUES

To continue to provide quality veterinary and in-shelter care for our animals within our budgetary constraints. To continue to provide excellent animal control services to the citizens of Culpeper County.







MISSION

Protecting the lives and property of citizens from emergencies and disasters by coordinating emergency preparedness, mitigation, response and recovery efforts.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #3 Keep citizens informed about County operations, policies, and programs

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #2 Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents.

DESCRIPTION

The Department of Emergency Services is staffed by full time Emergency Medical Technicians, Firefighters and Emergency Management professionals. They respond to and provide emergency medical care to sick and injured persons within the Town and County of Culpeper on a 24/7 basis. They also respond to and provide fire suppression support to all of the Culpeper County Fire Departments. There are currently 29 full time paid Emergency First Responders that are divided into 4- (24hr.) shifts. At maximum staffing, they operate utilizing a total of three(3) staffed ambulances and one(1) Advanced Life Support response vehicle.

In addition, the department is also responsible for Emergency Management. The Department’s Director and the administrative staff manages, updates and distributes the County’s Emergency Operations Plan. The admin staff is currently comprised of four(4) full time command staff personnel that also manage their department’s operations, county wide Fire and EMS training and the coordination between other regional, state and federal Hazard Mitigation agencies and/or departments.

The department also currently employs one(1) part time (Fire and Rescue resource Administrative Assistant) position. That position provides assistance to the eight (Volunteer) Fire and Rescue departments within the county. The position is responsible for developing and implementing recruitment and retention programs, providing public outreach forums and providing a number of additional support functions for the Culpeper Volunteer Fire and Rescue Association.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22	
Personnel	2,597,650	2,811,490	2,817,696	3,140,094	11.44%	
Operating	282,812	351,611	360,888	370,888	2.77%	
Capital	52,486	41,179	0	125,000	n/a	
Total	2,932,948	3,204,280	3,178,584	3,635,982	14.39%	
Full Time Staff	33	33	33	33		
	FY19	FY20	FY21	FY22	FY23	Chg
<i>Office of Emergency Services— full time staff details</i>	24	33	33	33	33	0

Director, Emergency Services	1	1	1	1	1
Captain	2	2	2	2	2
Lieutenant	4	4	4	4	4
Office Mgr.	1	1	1	1	1
F&R Administrative Assistant	0	0	0	0	0
Firefighters/Emergency Medical Technicians	16	25	25	25	25
Training Coordinator	0	0	0	0	0

GOALS & PERFORMANCE MEASURES

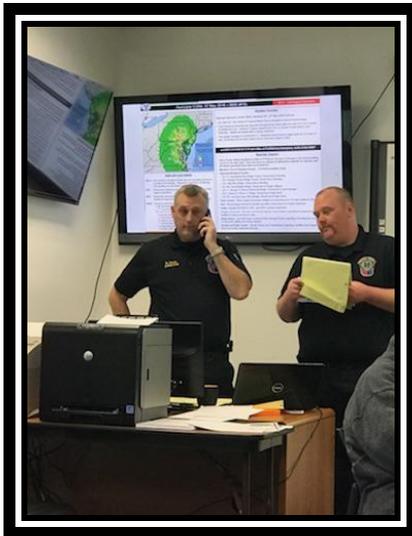
Provide quality EMS service with a focus upon the process of pre-hospital medical and trauma care					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Unit enroute/Arrive on Scene at or less than the State average of 6 minutes	83%	84%	86%	92%	92%
Arrive patient/Leave Scene at or less than the State average of 17 minutes	77%	90%	91%	93%	93%
Arrive at Destination/ready for service at or less than the State average of 29 minutes	90%	99%	99%	99%	99%
Notes	Performance measures are compared to State averages. Currently we are experiencing an increased call volume with delayed responses from career staff due to multiple calls at one time in different areas of the County. The call volume is anticipated to increase.				

Provide Emergency Preparedness, Fire and Rescue Training to County employees, volunteers and Virginia state residents.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Preparedness training and exercises	15	4	4	10	10
Fire Fighter and EMS Courses *	9	10	13	33	25
Number of participants	105	128	160	105	150
Percentage of participants certified	92%	96%	90%	92%	92%
Notes	* State courses – these courses are open to anyone in Virginia				

FUTURE ISSUES

The Culpeper County Office of Emergency Services continues to manage and mitigate personnel and resources with the goal of providing the most effective and efficient means in which to deliver services to the community. We have recognized a steady increase in the demand for our services over the years and anticipate that this demand will continue to grow as development and population continues to expand. We have not only continued to see an increase in the volume of emergency 911 response requests, but have also experienced a greater demand on the emergency management responsibilities of our department. As these demands grow, we must not only consider the total amount of resources, but also the most effective placement of those resources in order to ensure the most efficient response for the community. There is still much discussion and deliberation regarding the most appropriate means in which to stage our resources geographically to better achieve those goals. We are still currently operating and dispatching all of our resources from one singular location or station in the county. The increased demand for services is spread amongst 385 square miles of county territory. As always, we strive to improve upon our performance measures with each passing year. As such, we routinely consider the most probable future challenges as we attempt to better posture ourselves for a more effective and equitable emergency response to the citizens. As demand grows, we anticipate that both the amount and also the location of our current resources will become insufficient in terms of maintaining

higher performance measures relative to appropriate response and on scene times. In order to maintain those performance measures, our resources will eventually need to be broadened geographically and our departments infrastructure appropriately expanded to effectively manage and mitigate that span of control.



PUBLIC WORKS

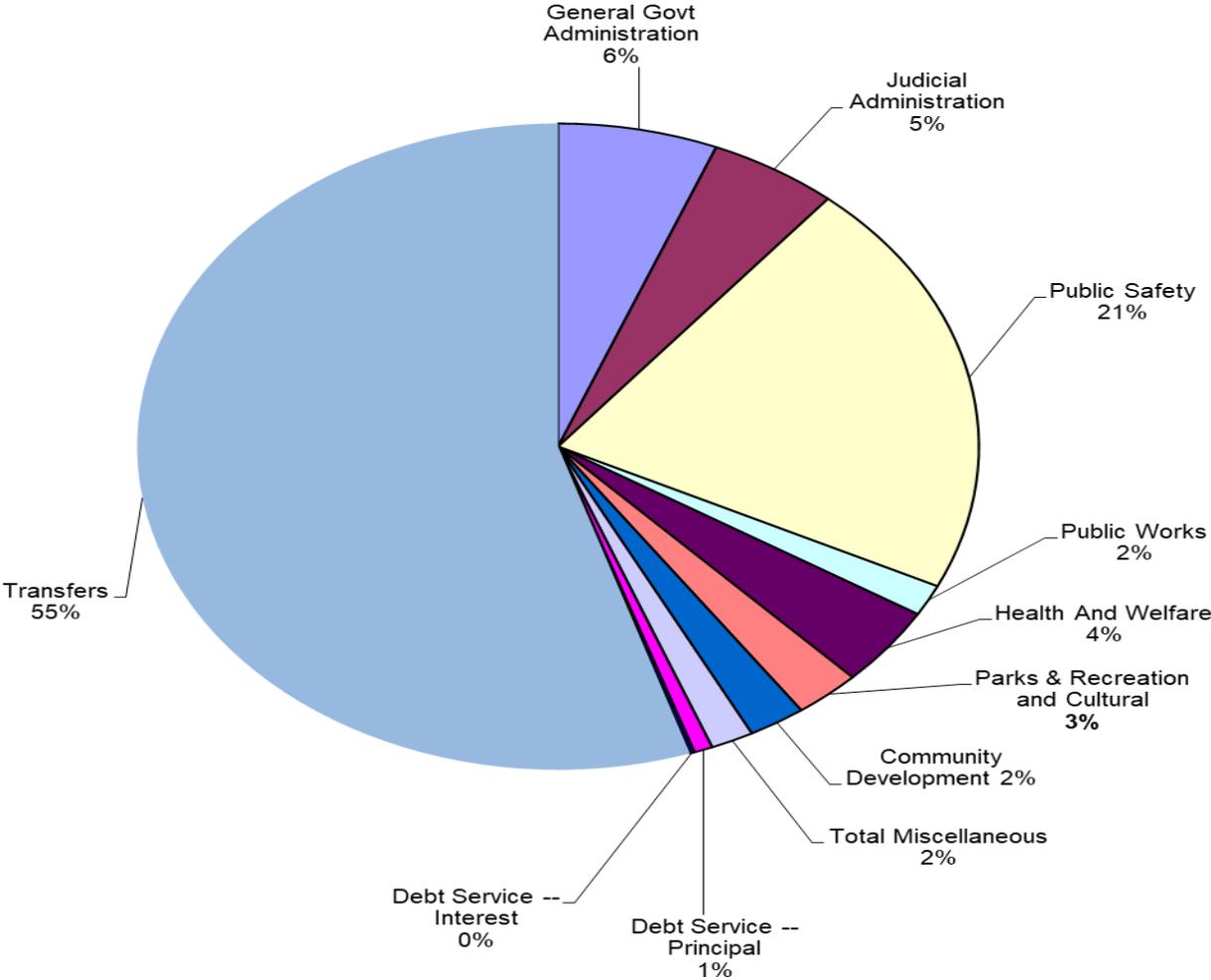
COUNTY OF CULPEPER, VIRGINIA

Public Works

\$ 1,707,673

Total General Fund

\$ 49,132,556



Public Works

EXPENDITURES:	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
Env.Svcs. - Buildings & Grounds	1,127,493	1,106,082	1,444,302	1,707,673

General Fund Support:	FY/2023 Budget Adopted Budget	FY/2023 Budget Adopted Revenue	FY23 Local Gen. Fund Requirement
Env.Svcs. - Buildings & Grounds	1,707,673	328,543	1,379,130

(Environmental Services Buildings & Grounds cont.:)

GOALS & PERFORMANCE MEASURES

Efficiently operate and maintain County facilities, and reduce our energy consumption.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Cost of Operations per RSF	9.99	9.10	9.92	16.27	15.32
Housekeeping Costs \$/RSF	1.25	1.19	1.21	1.36	1.71
Maintenance Costs \$/RSF	1.67	1.29	1.36	2.22	2.23
Energy Cost Gas \$/GSF	.24	.22	.20	.35	.35
Energy Cost Electric \$/GSF	1.07	1.02	.93	1.35	1.35
Energy Cost Propane \$/GSF	.70	1.81	1.66	3.54	3.54
Notes	1) <i>Cost of Operations per RSF</i> = Includes Total O&M costs, housekeeping, life safety, and utilities cost per rentable square foot of all County buildings 2) <i>Housekeeping Costs per RSF</i> = Includes all costs for cleaning offices, work areas restrooms and common areas including staff, supplies, equipment, and contractual services. 3) <i>Maintenance Costs</i> = Includes all repair, preventive maintenance, materials direct labor and contract costs. 4) <i>Energy Consumption per GSF</i> = total unit of energy/total Gross square footage served				
Provide a safe work environment for employees and the public.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Safety Incidents per year	0	0	3	0	0
Notes	A <i>safety incident</i> is defined as any incident that resulted in property loss or personal injury related to General Property.				

Provide reliable, convenient services with excellent customer service.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number of Customer Service Complaints	0	0	0	0	0
Notes	A <i>complaint</i> is an expression of dissatisfaction conveyed to a County employee acting in his/her official capacity, whether or not action is taken to resolve it. Complaint may be communicated orally or in writing. To clarify, a complaint is a request for action, whereas an inquiry is a request for information.				

FUTURE ISSUES

We will renovate space at the Carver Center in FY23 and move the Virginia Cooperative Extension Offices out of their space at 155 W Davis Street. We need to determine who will use the vacated space. The Planning and Zoning and Building Departments are out of space in their current location and will require additional space if community development continues growing at the current rate. The County Administration needs additional office space.

HEALTH AND WELFARE

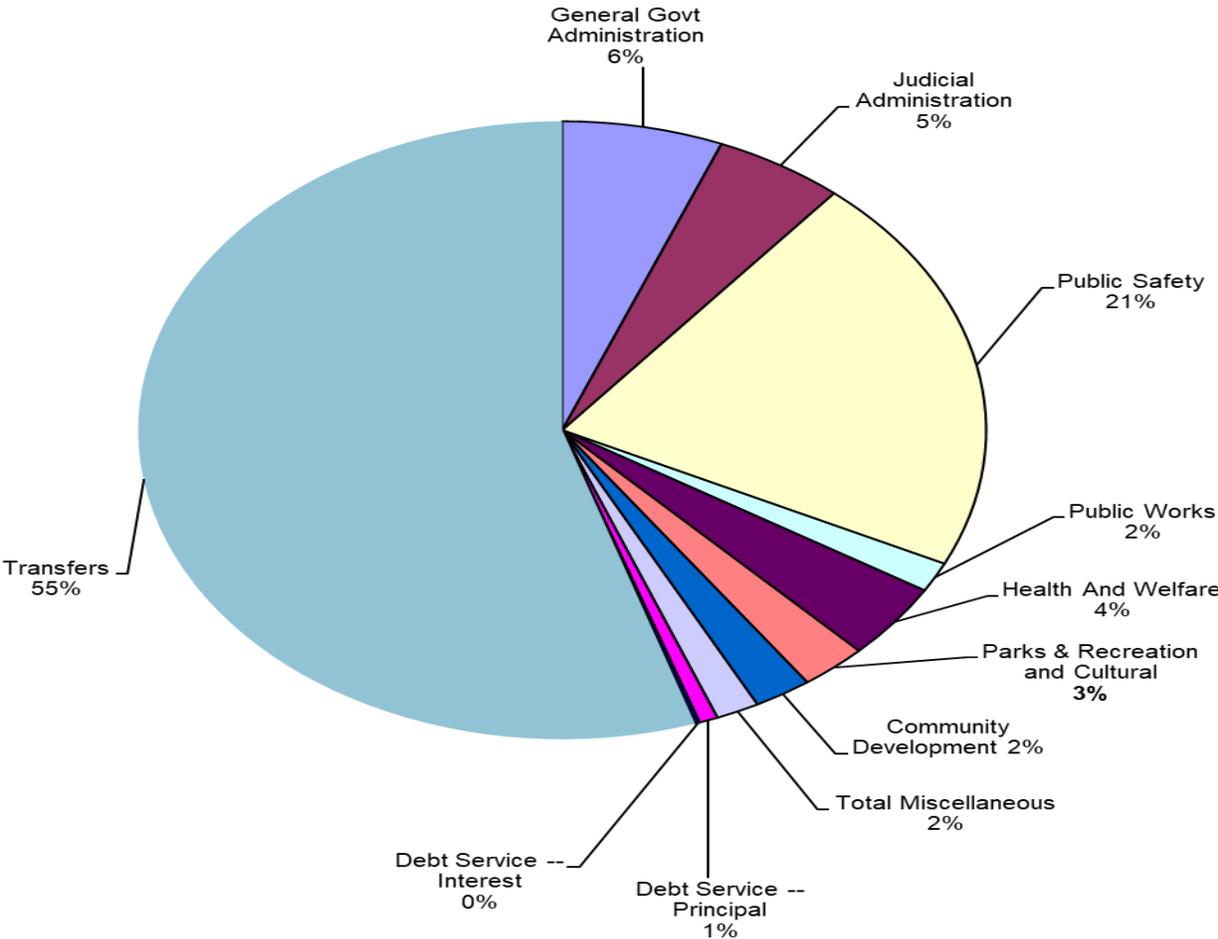
COUNTY OF CULPEPER, VIRGINIA

Health and Welfare

\$ 4,354,438

Total General Fund

\$ 49,132,556



Health and Welfare

EXPENDITURES:	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
Local Health Department	402,590	398,565	476,757	493,124
Culpeper Youth Network	3,275,039	2,931,124	3,831,697	3,448,705
Options	294,101	241,678	346,761	412,609
TOTAL HEALTH & WELFARE	3,971,730	3,571,367	4,655,215	4,354,438

General Fund Support:	FY/2023 Budget Adopted Budget	FY/2023 Budget Adopted Revenue	FY23 Local Gen. Fund Requirement
Local Health Department	493,124		493,124
Culpeper Youth Network	3,448,705	2,026,787	1,421,918
Options	412,609		412,609
Total	4,354,438	2,026,787	2,327,651



LOCAL HEALTH DEPARTMENT

MISSION

The Culpeper County Health Department is a component of the Rappahannock-Rapidan Health District of the Virginia Department of Health and provides services to the entire population of Culpeper County.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #3 Keep citizens informed about County operations, policies, and programs

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #2 Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents.

DESCRIPTION

The Culpeper Health Department provides direct clinical services and community based programs designed to achieve and maintain optimum personal and community health by emphasizing health promotion, disease prevention and environmental protection.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	0	0	0	0	0.00%
Operating	402,590	398,565	476,757	493,124	3.43%
Capital	0	0	0	0	0.00%
Total	402,590	398,565	476,757	493,124	3.43%

Full Time Staff

0 0 0 0

No full time staff, (no details to provide).

GOALS & PERFORMANCE MEASURES

Reduce unintended pregnancies leading to better maternal and child health outcomes.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number of Family Planning client visits by fiscal year	885	657	501	947	551

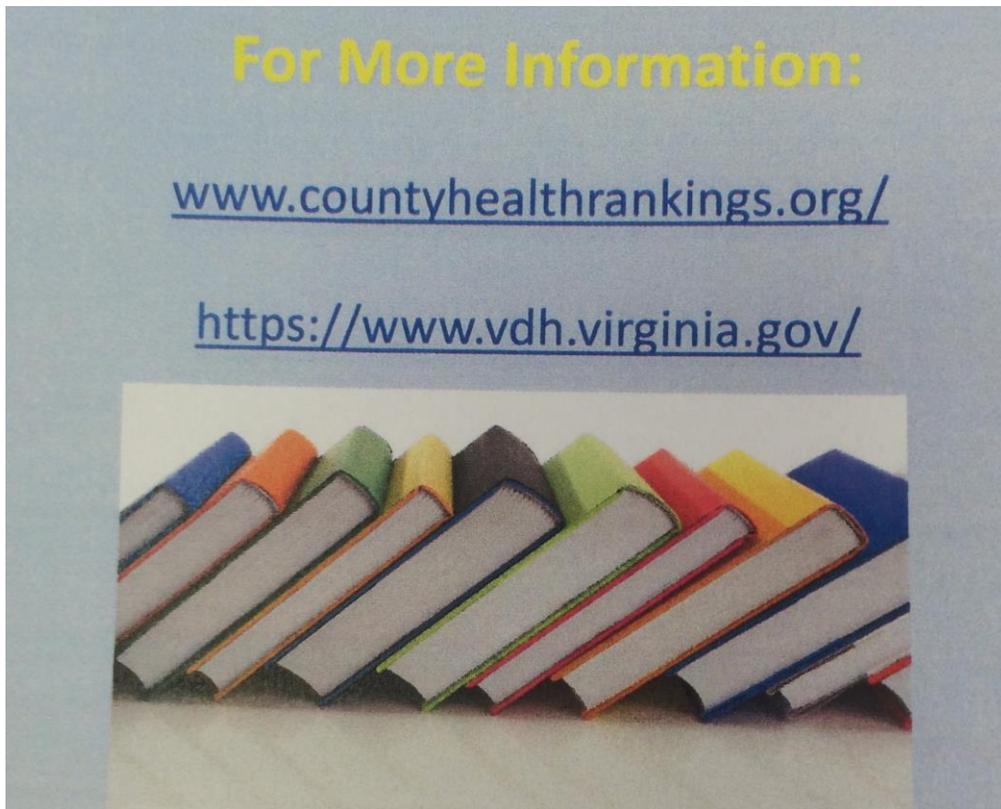
(Local Health Dept cont.:)

Prevent disease through safe disposal of sewage and safe drinking water					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Permit installation of private wells and sewage well disposal systems	355	413	628	475	540

FUTURE ISSUES:

Services included and intended for the future:

- a. Prevent Gun Violence in Culpeper by increasing the Number of Residents that Secure Firearms at Home.
- b. Collaborate with community partners to reduce mortality by linking patients to REVIVE! classes and treatment.
- c. Increase community presence by attending health fairs and community events in addition to social media, print and other methods.
- d. Mass free vaccine events.



(Culpeper Youth Network cont.)

GOALS & PERFORMANCE MEASURES

Provide professionally delivered services to our at-risk youth					
Performance Measures	FY19 Actual	FY20 Actual			
Total number of children served-Unduplicated	246	173			
Regular and Residential Foster Care	59	46			
Individual Educational Plan (IEP- Residential)	5	1			
IEP Day Treatment Program	17	14			
Preventive Foster Care –Community Based	165	104			
CSA Parental Placement Agreements	n/a	n/a			
Notes	Beginning FY21 services were reported differently to the state as shown below.				

Provide professionally delivered services to our at-risk youth					
Performance Measures			FY21 Actual	FY22 YTD	FY23 Target
Total number of children served-Unduplicated			118	96	138
Foster Care Abuse/Neglect Prevention			31	13	20
Foster Abuse/Neglect – DSS Non-Custodial			0	0	0
Foster Care Abuse/Neglect-Entrustment/Custody			32	21	25
Foster Care Child in Need of Services (CHINS) Prevention			36	39	50
CHINS-Parental Agreement			12	9	15
Foster Care CHINS – Entrustment/Custody			2	0	3
Foster Care – Court Ordered Truancy			0	0	0
Foster Care – Court Ordered for Delinquent Behaviors			0	0	0
WRAP Around Services for Students with Disabilities			10	6	10
Special Education Services			11	12	10
Non-Mandated Only			0	2	5
Notes	Youth can be served under multiple mandates. 118 is the total served unduplicated for FY21				

Ensure responsible management of CSA					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
# Of Individual Family Service Plans (IFSP) reviewed	382	688	537	760	540
# Of FAPT meetings	48	36	40	36	36
# Of prepared/approved State financial reports	15	13	13	13	13

# Of Management meetings to review service plans and expenditures	12	19	12	23	12
Unit Cost per child (reflects State & Local share)	\$17,641	\$17,539	\$12,786	\$18,947	\$13,000
Notes:					

FUTURE ISSUES

Continuing increase of at-risk and troubled youth in our community and the lack of services and funding to provide necessary services for the children and families, continue to be an issue for our community.



OPTIONS

MISSION

Determine a youth's risk of getting into further trouble with the legal system, at school, at home, in the community or with the use of illicit substances, and then implement evidence-based programs to develop personal skills that will assist youth to be productive, respectful, and responsible members of the community.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #1 Encourage a community that welcomes diversity and inclusion, #2 Develop a culture that promotes innovation, #3 Keep citizens informed about County operations, policies, and programs

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #2 Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents.

Short – Term Goals BOS

-Continue to implement data collection and analyze existing data on the effectiveness of the evidence based programs at Options. Data to be used in the determination of future services implemented at Options. Report findings to BOS, Courts, involved agencies and citizens. Currently, OPTIONS is working on expanding services that have been identified as a need in the community.

DESCRIPTION

OPTIONS continues to offer a comprehensive assessment, the Youth Assessment and Screening Instrument (YASI) that is administered to at-risk youth referred to OPTIONS by the Juvenile and Domestic Relations Court of Culpeper County, Juvenile Probation Officers, Culpeper County Sheriff's Deputies

(School Resource Officers), Culpeper County Public Schools, or parents that live in the community. The results of the YASI are used to assist the staff of OPTIONS in developing an effective plan of action designed to provide services that help reduce the risk factors identified in a youth's life; violence/aggression, alcohol/drugs, attitudes, skills, school, peers, and family.

OPTIONS continues to facilitate Decision Points. This is an evidence-based program designed to equip youth with alternative ways to examine their thinking and related actions that lead them into trouble. It challenges youths thinking to do something different other than break a rule or hurt somebody. It is presented in a repeating series of 5 open group sessions.

OPTIONS continues to offer Substance Misuse Services designed to teach coping strategies as an alternative to using marijuana or alcohol when responding to problems, interpersonal conflicts or negative thoughts and feelings. The Marijuana Journal (Brief Intervention) is designed to help youth identify their usage and what their triggers are, risks involved in their usage, and what changes they need to make that will help them decrease or stop their use of marijuana. This is used as a precursor to getting into other evidence programs identified to reduce their risk of continued use of marijuana and is accomplished in two individual sessions. The Alternatives Program (Brief Intervention) is designed to provide information to youth on the effects of alcohol and other drugs on the mind, body, and behavior; identify high risk situations associated with alcohol and other drug use; and the consequences associated with their use of alcohol and other drugs. A Substance Use Assessment is used to help determine the needs of the youth.

OPTIONS is certified to facilitate evidence-based programs offered through National Curriculum & Training Institute. The Job Readiness Program is designed to teach those competencies the Department of Labor and research have found to be necessary for finding and maintaining a job. Youth will learn practical job finding skills, positive and professional behavior, and explore their own personal strengths and values.

OPTIONS offers the VOICES Program for young females ages 13-17 that is designed to encourage girls to seek and celebrate their "true selves" by providing safe space, encouragement, structure, and support they need to embrace their journeys of self-discovery.

OPTIONS offers A Young Man's Journey Program for young males ages 13-17 that is designed to help teens address issues they face daily at home, in the community, and at school; the impact of socialization, adverse life experiences, and substance use.

OPTIONS offers Skills Streaming Program for middle school youth ages 11-14 that is designed to teach pro-social skills necessary to work as part of a team, make good decisions, communicate well with others, and skills needed to solve problems.

OPTIONS offers Intervention for Nicotine Dependence: Education, Prevention, Tobacco, and Health (INDEPTH) for middle and high school students referred for use or possession of a vape. This program is through the American Lung Association.

OPTIONS has had to suspend the School Suspension Program due to space issue. This is a program for 7th and 8th grade students that have been suspended from school for up to 10 days. The program is designed to offer structure and supervision to the suspended students so they do not fall behind or can get caught up in their schoolwork. There is also an accountability portion of the program. The goal is to restart this program during the spring of the FY23 academic school year.

OPTIONS is working through a grant with the Culpeper Wellness Foundation in implementing the Healthy Youth Initiative Program. This program is designed to increase the physical activity of youth involved with OPTIONS. The program allows students to be able to follow a structured work-out routine with a trainer at a local gym.

OPTIONS Community Service Program provides supervision to youth who have been required to do unpaid community service work hours. Some youth are placed in the after school program (OPTIONS

<i>(Options cont.)</i>	
Notes	The YASI risk-needs assessment continues to reflect the biggest area of opportunity for youth is still in Skills. The results of the YASI reassessment continue to show when youth's skills are enhanced, their risk level drops. OPTIONS will continue to promote the Job Tech Program.

Provide beneficial services back to the community through community service work.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Youth placed in community service	95	115	37	85	175
Community service hours performed	1,848	2,100	775	1,200	2,000
Notes	OPTIONS will continue to expand and update community service work sites. Community Service is work that is performed for the benefit of the community through non-profit organizations(s) that may help teach social skills, problem solving skills, and how to give back to the community in a voluntary or unpaid effort.				

FUTURE ISSUES

OPTIONS will continue to promote the Pre-Truancy Program, the Middle School Suspension Program, the Healthy Youth Initiative Program, Driver Safety Program, Skills Streaming, VOICES, A Young Man's Journey, Back to Nature Community Service Program, and INDEPTH. OPTIONS will continue to use the YASI reassessments to measure the effectiveness of the programs offered. OPTIONS will continue to use the Juvenile Pre/Post Tests to measure the short-term effectiveness of the programs offered.



PARKS & RECREATION AND CULTURAL

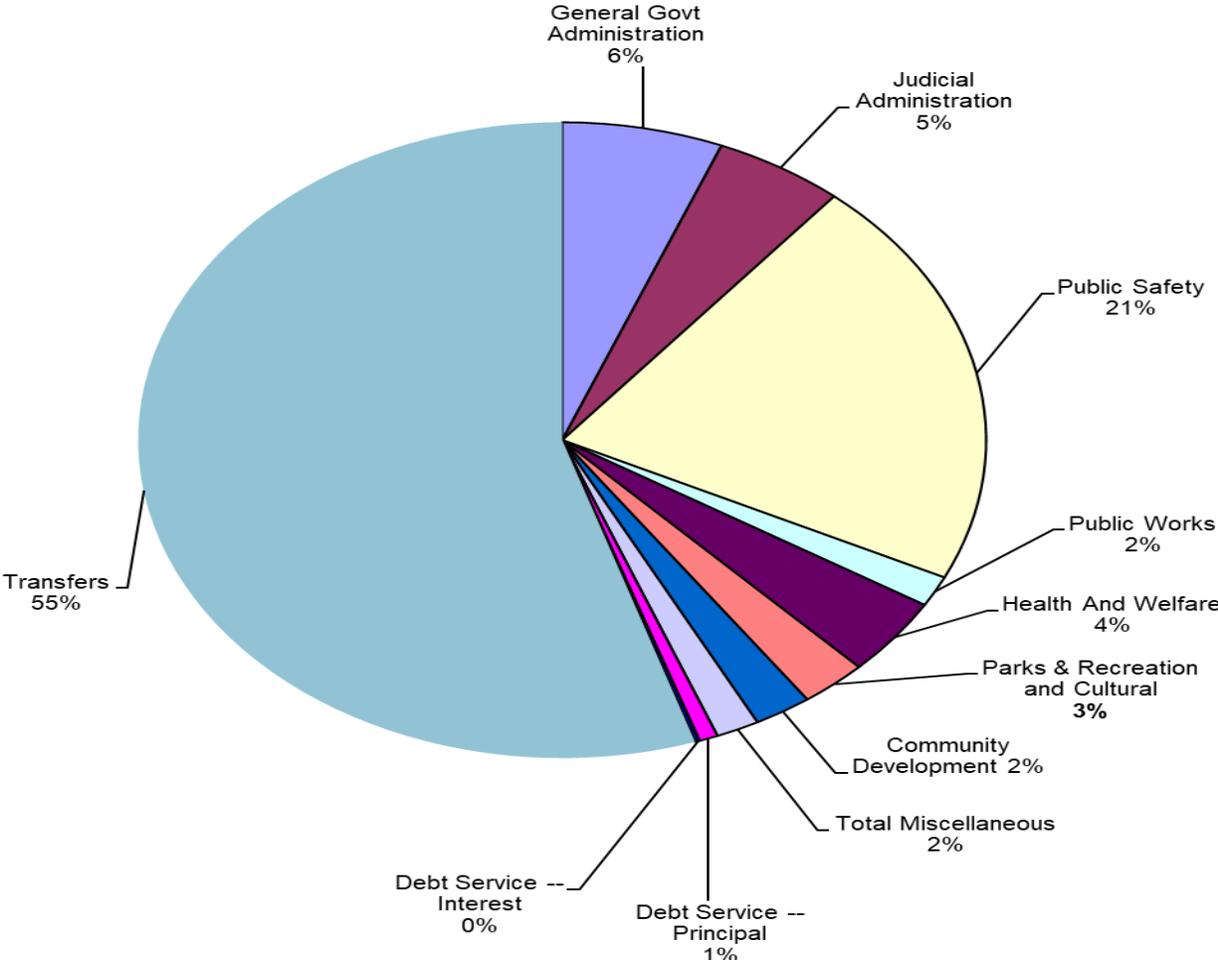
COUNTY OF CULPEPER, VIRGINIA

Parks & Recreation and Cultural

\$ 2,766,141

Total General Fund

\$ 49,132,556



Parks & Recreation and Cultural



Sports Complex

EXPENDITURES:	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
Parks and Recreation - Admin	382,100	375,426	461,318	471,844
Parks and Recreation – Fieldhouse	0	0	0	183,777
Parks and Recreation - Parks	772,190	759,392	859,373	867,223
Library	1,088,448	1,039,333	1,170,342	1,243,297
TOTAL PARKS, RECREATION & CULTURAL	2,242,738	2,174,151	2,491,033	2,766,141

General Fund Support:	FY/2023 Budget Adopted Budget	FY/2023 Budget Adopted Revenue	FY23 Local Gen. Fund Requirement
Parks and Recreation - Admin	471,844	39,370	432,474
Parks and Recreation – Fieldhouse	183,777	95,372	88,405
Parks and Recreation - Parks	867,223	20,200	847,023
Library	1,243,297	175,730	1,067,567
Total	2,766,141	330,672	2,435,469



PARKS AND RECREATION -- Admin

MISSION

The Department of Parks and Recreation provides public recreation services and develops facilities that are fully responsive to the expressed needs of the community.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #1 Encourage a community that welcomes diversity and inclusion, #2 Develop a culture that promotes innovation, and #3 Keep citizens informed about County operations, policies, and programs

Infrastructure #1 Provide the necessary infrastructure to support business development consistent with the Comprehensive Plan, #2 Attract a wide spectrum of businesses, #4 Seek businesses that have a strong tradition of corporate stewardship

Natural Resources #1 Maintain and improve our natural environment, #2 Increase collaboration with our regional partners to recognize each other's needs to share our natural resources

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #2 Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents, #3 Enhance and protect the rural integrity and atmosphere of our County, #4 Promote our history to the fullest extent so as to understand our past and guide us into the future

Short – Term Goals BOS

- Finalize Department policies & procedures (i.e., Facility Reservation Procedures, Program & Facility Rental Fees, Athletic Field Rental Fees, Program, Event, and Facility Coverage, etc.).
- Act as an economic engine for Culpeper County and its businesses by utilizing our unique facilities to recruit significant Sports Tourism Events/Tournaments;
- Continue offering diverse and creative programs and classes to the public;
- Expand our Department's Special Event offerings to include; Moonlight Candy Hunt, Kids Fishing Days, Eggstravaganza, etc. In addition, Culpeper County Parks & Recreation needs to be a resource for other community organizations and support their events (i.e., The Arc @ the Park, Trunk or Treat, Girls on the Run 5K, CulpeperFest, Culpeperpalooza, etc.);
- Manage and maintain www.culpeperrecreation.com to ensure that all Department information is accessible and updated; Programs, Special Events, Facilities, Rental Information, etc.;
- Continue to promote Culpeper County Parks & recreation on our digital platforms; Facebook: Culpeper County Parks & Recreation and YouTube: Culpeper County Parks & Recreation.
- Expand our park and recreational initiatives, when possible, to promote a satisfying quality of life and opportunity for businesses, families, and tourists;

(Parks and Recreation Admin cont.:)

- Create and offer the public a diverse outdoor recreational experience where and whenever possible;
- Continue to improve special events to encourage peak participation and provide a safe recreational experience;
- Continue fund raising initiatives to support the Culpeper Recreation Foundation, Inc.;
- Continue to recruit and retain a strong volunteer inventory for special events and programs;
- Utilize existing County Trail Funds to pave the trails at Lenn Park, Spilman Park, and at the Culpeper Sports Complex in order to make them ADA Accessible.

DESCRIPTION

The department currently provides the public with over 400 acres of parks, athletic fields, picnic areas, several historical sites, senior citizen activities, special events, programs and classes for all aged citizens. Staff manages and schedules approximately 108 acres and is responsible for several facilities including; the Culpeper Sports Complex, Lenn Park & Pavilion, Spilman Park & Shelter, and Mountain Run Lake Park & Shelters (4).

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	281,334	288,223	338,487	373,184	10.25%
Operating	93,014	83,746	120,181	96,310	-19.86%
Capital	7,752	3,457	2,650	2,350	-11.32%
Total	382,100	375,426	461,318	471,844	2.28%

Full Time Staff

4 4 5 5

	FY19	FY20	FY21	FY22	FY23	Chg
Parks and Recreation (Includes both Admin & Parks budgets)	8	9	9	10	11	1
Director, Parks and Recreation	1	1	1	1	1	
Programs and Facilities Supervisor	1	1	1	1	1	
Administrative Support	1	1	1	1	1	
Recreation Coordinator	0	1	1	1	1	
Parks Superintendent (Community Complex)	1	1	1	1	1	
Field maintenance tech II (Community Complex)	1	1	1	2	2	
Field maintenance technician (Community Complex)	3	3	3	3	3	
Facilities Manager (Fieldhouse- <i>new position</i>)	0	0	0	0	1	

GOALS & PERFORMANCE MEASURES

To develop partnerships to offset local government funding					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number of partnerships	21	23	41	53	50
Number of volunteers	130	24	103	147	225
Total number of volunteer hours	962.25	142.5	575.25	1,007	1,250
Total number of dollars	\$27.20 \$26,173	\$28.54 \$4,067	\$28.54 \$16,418	\$29.95 \$30,160	*TBD
Number community service workers ***Programs & Activities Only	0	N/A	17	21	*TBD
Total number of worker hours	0	N/A	124	168	*TBD

<i>(Parks and Recreation Admin cont.)</i>					
Total number of dollars	0	N/A	\$7.25 \$899	\$7.25 \$1,218	*TBD
Culpeper Recreation Foundation, Inc. fundraising*	\$3,791	\$4,319	\$8,345	\$19,996	\$15,000
Parks & Rec grants applied for	0	0	0	1	*TBD
Amount awarded	0	0	0	\$42,846	*TBD
Community partner grants applied for*	0	0	0	1	*TBD
Amount awarded	0	0	0	\$13,125	*TBD
***Donations – All Types	\$7,348	\$2,467	\$2,315	\$16,700	*TBD
Notes	<p>-A partnership consists of a relationship with other departments, agencies, organizations or businesses that provides a service, savings or product to offset local funding.</p> <p>-Donations can be classified as machinery, tools, supplies, certificates, sponsorships, monetary, etc.</p> <p>-Based on a national survey by www.independentsector.org – Volunteer time is calculated at \$29.95 per hour for FY22.</p> <p>-Based on federal minimal wage standards community service workers time is calculated at \$7.25 per hour (for court mandated and Sheriff department trustees).</p> <p>*The need to secure community service workers for Parks & Recreation operations will be determined on a case by case basis. The data will be calculated and noted in the annual report at the end of the fiscal year.</p> <p>**The Parks & Recreation Department is regularly looking for grant funding in order to improve facilities, develop activities/programs, streamline operations and enhance services. All grant information (submissions and awards) will be disclosed at the conclusion of the fiscal year in the annual report.</p> <p>***Donation amounts do not include the funds secured for the Culpeper Recreation Foundation through the Culpeper Cycling Century or Wicked Bottom 5K & ½ Mile Fun Run at Lenn Park.</p>				
To provide recreational services					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number of recreational activities offered	255	242	394	367	400
Number of participants	2,400	1,481	1,825	2,872**	3,500
Percent of activities ran	71%	65%	50%*	66%**	70%
Total Events on Athletic Fields	6,445	3,554	4,506	4,040**	4,500
Youth Participants on Athletic Fields	132,534	64,195	99,126	92,282**	100,000
Spectators & Participants on Athletic Fields	397,602	273,628	396,504	360,168**	375,000
Other Usage: Culpeper County Fieldhouse, Amphitheater (0), Campground (5), Lenn Pavilion(149), Airfield(3), MRLP Shelters (106), and Spilman Shelter (26)	187	113	37	289**	350
Notes	<p>Recreational activities are defined as a class, program, special event and/or activity offered to the public through the Parks and Recreation Department.</p> <p>**Numbers as of 5/24/2022;</p> <p>***Youth, Spectator, and Participant numbers do not include Adult League activity;</p> <p>1.) The number of participants - reflects the total number of individuals who attended a Parks & Recreation program/activity.</p> <p>2.) Percent of activities ran: The total number of programs operated, less, those that were cancelled due to inclement weather, enrollment, COVID-19, instructor availability, etc.</p>				

FUTURE ISSUES

Per the United States Census Bureau Culpeper County has an estimated population of 53,596 as of July 1, 2021 which is a 12.9% increase from 2010 (46,689). This population growth is a trend that should continue well into the future and our Department must plan and prepare accordingly.

Moving forward, Culpeper County Parks & Recreation has several priorities that must be acknowledged and addressed in order to keep pace with the growing needs and expectations of our residents and user groups. These priorities include, but, are not limited to; 1.) Park Infrastructure, Maintenance, and Improvements, 2.) Instructor Recruitment & Program Development, 3.) Current Policies & Procedures, and 4.) Long-term Master Planning.

Programs & Activities

With the ever-changing demographics in Culpeper County, the Department must continue to be creative and diligent in developing programs, activities, and special events in order to meet the necessary need. In order to accomplish this goal, the Department must actively recruit volunteers, instructors, organizations, and businesses. These efforts will result in a more diverse set of program offerings.

Staffing (Part-Time and Seasonal)

Currently, Culpeper County Parks & Recreation is experiencing challenges in recruiting part-time and seasonal staff to assist with operations. This presents future issues with program and facility coverage.

Volunteers (Parks and Admin)

In order to offset program operation and park maintenance costs, the Department needs to streamline and enhance our Volunteer Recruitment and Retention Practices. Currently, our department is evaluating the existing process and looking to make potential adjustments in order to improve the process.



PARKS & RECREATION -- Fieldhouse

MISSION

Dedicated to the community, the Culpeper County Fieldhouse will strive to provide recreational opportunities to all regardless of income. We will support and sponsor community events, as well as host them whenever possible.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #1 Encourage a community that welcomes diversity and inclusion, #2 Develop a culture that promotes innovation, and #3 Keep citizens informed about County operations, policies, and programs

Infrastructure #1 Provide the necessary infrastructure to support business development consistent with the Comprehensive Plan, #2 Attract a wide spectrum of businesses, #4 Seek businesses that have a strong tradition of corporate stewardship

Natural Resources #1 Maintain and improve our natural environment, #2 Increase collaboration with our regional partners to recognize each other's needs to share our natural resources

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #2 Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents, #3 Enhance and protect the rural integrity and atmosphere of our County. #4 Promote our history to the fullest extent so as to understand our past and guide us into the future

Short – Term Goals BOS

- Provide exceptional customer service to ensure that all program, activity, and/or rental needs are met.
- Market the facility and our services in a creativity manner to ensure the Culpeper County Fieldhouse becomes a common name within the community and region.
- Create an unmatched atmosphere through the use of quality customer service and first-class equipment.
- Provide users of the facility with knowledgeable and qualified staff who show genuine concern for the patrons.
- Provide a location in which the Department can organize and develop various recreational programs & activities and market them effectively in order to fill them to capacity (i.e., Pickleball, Adult Basketball, Youth Basketball, Volleyball, Fitness & Wellness, Creative Expression Classes, Enrichment Classes,

- Camps, and Clinics).
- Sponsor and/or support various community events and agencies.
- Build brand awareness and public trust for the Parks & Recreation Department and its operations; programs, activities, special events, and facilities.
- Increase community engagement and interaction by positioning the Parks & Recreation Department and its services in a centralized high-traffic location.
- Manage and operate a venue in which residents can gather and engage in recreation and leisure opportunities in order to improve their quality of life.
- Increase access and eliminate participation barriers for all Culpeper County residents.

DESCRIPTION

The Culpeper County Fieldhouse is the first of its kind; a full-service 17,000 sq. ft. multisport and programs facility located at the Culpeper County Sports Complex (16358 Competition Dr., Culpeper, VA 22701) operated by the Culpeper County Parks & Recreation Department (CCPRD). The facility features one (1) high school size basketball court that can be divided with a dropdown curtain into two (2) smaller full-size courts, six (6) adjustable basketball hoops, three (3) pickleball courts; one (1) volleyball court, one (1) aerobics studio, and three (3) multi-use classrooms with tuck-away partitions.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel				121,358	n/a
Operating				62,419	n/a
Capital				0	n/a
Total				183,777	n/a

Full Time Staff (please see details above under P&R Admin)

1

GOALS & PERFORMANCE MEASURES

To develop partnerships to offset local government funding					
Performance Measures					FY23 Target
Number of partnerships					25
Number of volunteers					75
Total number of volunteer hours					300
Total number of dollars					*TBD
Number community service workers					*TBD
Total number of worker hours					*TBD
Total number of dollars					*TBD
Donations – All Types					***TBD

Notes

- A partnership consists of a relationship with other departments, agencies, organizations or businesses that provides a service, savings or product to offset local funding.
- Donations can be classified as machinery, tools, supplies, certificates, sponsorships, monetary, etc.
- Based on a national survey by www.independentsector.org – Volunteer time is calculated at \$29.95 per hour for FY22.
- Based on federal minimal wage standards community service workers time is calculated at \$7.25 per hour (for court mandated and Sheriff department trustees).
- *The need to secure community service workers for Parks & Recreation operations will be determined on a case by case basis. The data will be calculated and noted in the annual report at

	<p>the end of the fiscal year.</p> <p>**The Parks & Recreation Department is regularly looking for grant funding in order to improve facilities, develop activities/programs, streamline operations and enhance services. All grant information (submissions and awards) will be disclosed at the conclusion of the fiscal year in the annual report.</p> <p>***Donation amounts do not include the funds secured for the Culpeper Recreation Foundation through the Culpeper Cycling Century or Wicked Bottom 5K & ½ Mile Fun Run at Lenn Park.</p>				
To provide recreational services					
Performance Measures					FY23 Target
Number of recreational activities offered					250
Number of program participants					2,416
Total Gymnasium Memberships					2,437
Total Facility Reservations					75
Total Facility Attendance					7,250
Facility Usage: Rental Hours					
Full Gymnasium					24
Half-Sized Basketball Court(s)					48
Pickleball Court(s)					36
Volleyball Court					0
Multi-Use Classroom					56
Expanded Classroom(s)					30
Notes	<p>Recreational activities are defined as a class, program, special event and/or activity offered to the public through the Parks and Recreation Department.</p> <p>1.) The "number of recreational activities offered" reflects the total number of programs offered at the Culpeper County Fieldhouse by the Parks & Recreation Department;</p> <p>2.) The "number of participants" reflects the total number of individuals who attended a Parks & Recreation program/activity within the Culpeper County Fieldhouse; due to inclement weather, enrollment, COVID-19,</p> <p>3.) The "total facility attendance" includes both participants, walk-ins, and guests.</p>				

FUTURE ISSUES

The Culpeper County Fieldhouse is scheduled to open Fall 2022. For the first year, Department Staff will be evaluating the facility and its 1.) Policies & Procedures, 2.) Marketing, 3.) member Retention, 4.) Member Acquisition Practices, and 5.) Program/Activity Development. This evaluation and revision period will allow the Department to determine any potential future issues in the areas of; staff coverage, facility management, program development, maintenance, budget creation, etc.

Programs & Activities

With the ever-changing demographics in Culpeper County, the Department must continue to be creative and diligent in developing programs, activities, and special events in order to meet the necessary need. In order to accomplish this goal, the Department must actively recruit volunteers, instructors, organizations, and businesses. These efforts will result in a more diverse set of program offerings.

Staffing (Part-Time and Seasonal)

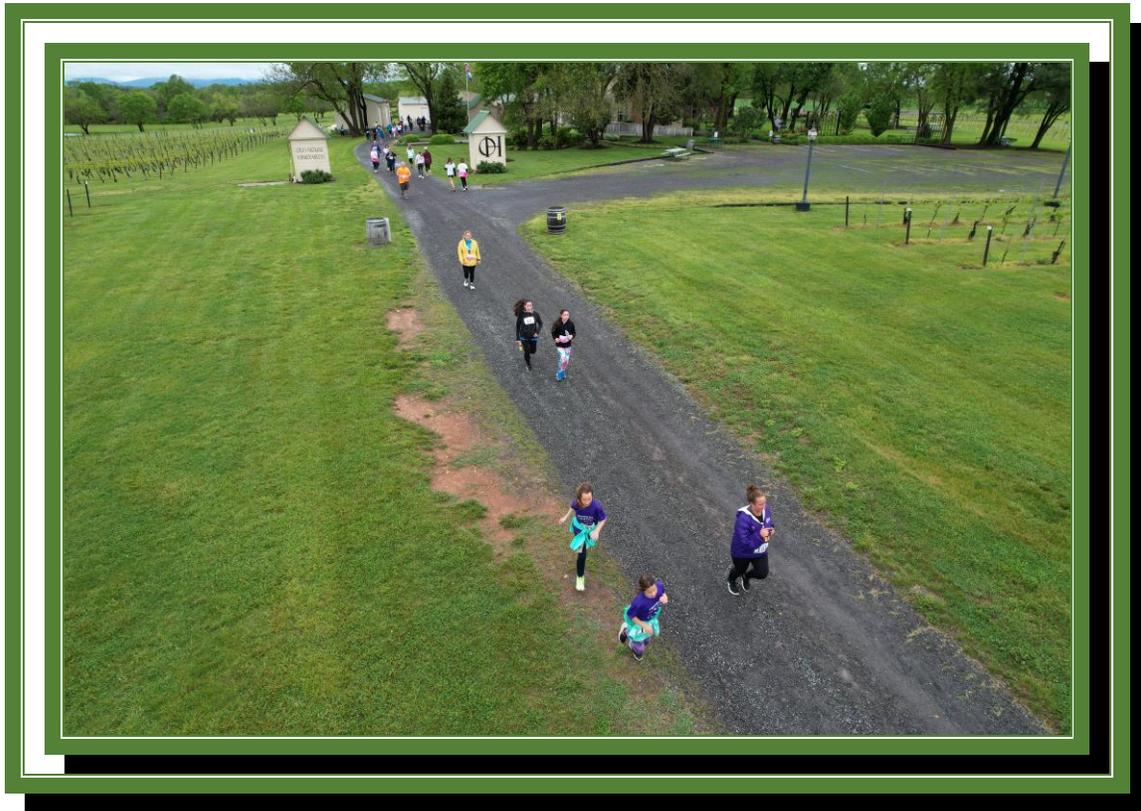
Currently, Culpeper County Parks & Recreation is experiencing challenges in recruiting part-time and seasonal staff to assist with operations. This presents future issues with program and facility coverage.

Volunteers (Parks and Admin)

In order to offset program operation and park maintenance costs, the Department needs to streamline and enhance our Volunteer Recruitment and Retention Practices. Currently, our department is evaluating the existing process and looking to make potential adjustments in order to improve the process.

(Parks and Recreation cont.:)

2022 Wicked Bottom 5K



Parks & Rec Programs



Parks & Rec Programs





Parks & Rec Programs





Annual Cycling Century





PARKS & RECREATION – Parks

MISSION

To operate the County Park System through sound financial management to provide safe and first-rate facilities to enhance the quality of life for our community.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #3 Keep citizens informed about County operations, policies, and programs

Natural Resources #1 Maintain and improve our natural environment, #2 Increase collaboration with our regional partners to recognize each other's needs to share our natural resources

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #3 Enhance and protect the rural integrity and atmosphere of our County

Short – Term Goals BOS

- Continue to optimize Park Maintenance through the use of volunteers, partnerships and if available, Sheriff's trustees and community service individuals;
- Recruit and maintain short and long-term volunteers for various park projects;
- Develop community partnerships to forge a centralized system designed to inform new residents and visitors of community events, offerings, classes, programs and other activities;
- Create and offer the public a diverse outdoor recreation experience where and whenever possible;
- Provide an official presence at county parks to shepherd positive use of park facilities to minimize undesirable occurrences.
- Expand park and recreational initiatives when possible to promote a satisfying quality of life and opportunity for businesses, families, and tourists;
- Continue to work closely with the Culpeper Recreation Foundation.

DESCRIPTION

Currently, the Division maintains and oversees approximately 196 acres and is solely responsible for mowing, trimming, trails maintenance, facility repair and maintenance, custodial operations, etc.

**** The department currently has five active parks within its system. An additional three parks have been land-banked for future considerations.*

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	367,299	354,890	500,340	533,235	6.57%
Operating	297,791	268,861	298,838	302,538	1.24%
Capital	107,100	135,641	60,195	31,450	-47.75%
Total	772,190	759,392	859,373	867,223	0.91%

Full Time Staff (please see details above under P&R Admin)

5	5	5	5
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GOALS & PERFORMANCE MEASURES

Provide quality service for parks and recreation customers

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Field available for youth association sport/events.	-	-	-	-	-
Scheduled events held on fields by user groups	6,445	3,554	4,506	4,040	4,750
Notes	<p>REMOVED "Field available for youth association sport/events" because it is another measurable that is not controlled by the Department. Factors including; inclement weather, vandalism, etc. can ultimately make the fields unavailable. The Department will work with all of our user groups in order to find field space (if available) to accommodate practices, games and league activities.</p> <ul style="list-style-type: none"> - Scheduled events include activities operated by and League and/or Association: Little League, Culpeper Soccer Association, CFA, Culpeper Rugby, Culpeper Lacrosse, etc. - The numbers DO NOT include the use of athletic fields for Adult League Activities to include; Coed Adult Softball, Adult Flag Football, and Adult Soccer at Lenn Park, Spilman Park, and the Culpeper Sports Complex. 				

Reduce the cost per event and maintain the high quality of the sports fields.

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Reduce the cost per scheduled event	-	-	-	-	-
Cost per scheduled event held	-	-	-	-	-
Notes	<p>The above measures are a challenge to establish a "fixed cost" estimate for because various factors (inclement weather, vandalism, etc.) which are at no fault of the Department and County can adversely impact the final numbers. The Parks & Recreation Department will continue to manage all of our facilities and athletic fields to the best of our ability based on the appropriated budget for our residents and user groups.</p>				

To develop partnerships to offset local government funding

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number of community service workers (Options, etc)	-	8	12	27	35
Total number of worker hours	-	120	150	325	*TBD
Total number of dollars	-	\$870	\$1,088	\$2,356	*TBD
Parks grants applied for	-	0	0	0	*TBD
Amount awarded	-	0	0	0	*TBD
Donations – All Types	-	0	0	0	*TBD

Notes	<p>*The need to secure community service workers for Parks & Recreation select operations will be determined on a case by case basis. The data will be calculated and noted in the annual report at the end of the fiscal year.</p> <p>**The Parks & Recreation Department is regularly looking for grant funding in order to improve facilities, develop activities/programs, streamline operations and enhance services. All grant information (submissions and awards) will be disclosed at the conclusion of the fiscal year in the annual report.</p> <p>***Donations are included in the ADMIN portion of the report.</p>
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FUTURE ISSUES

Park Infrastructure and Facility Improvements

The typical lifespan of a recreational facility and its amenities vary drastically, but general maintenance and site improvements are mandatory in order to ensure usability, safety and continued patron satisfaction. Many of the parks that we currently manage are in need of rehabilitation and/or renovation. Elements that are going to require attention in the near future include:

Culpeper Sports Complex

1. Pump house
2. Scoreboards and baseball/softball backstops
3. Paved trail system
4. Parking lot (baseball & softball)
5. Fencing along Jonas Rd.
6. Etc.

Lenn Park:

1. Paved trail system and parking lot
2. Youth Playgrounds

Spilman Park

1. Paved trail system
2. Permanent restroom facilities
3. Water/Sewer/Power
4. Maintenance on the existing shelter (roof, concrete pad, etc.)
5. Maintenance on the historic chimney

Mountain Run Lake Park

1. Further explore the Conceptual Plan that was developed in FY22 by the Parks & Recreation Department in collaboration with the Parks & Recreation Advisory Committee.
2. Playground Maintenance & Rehabilitation
3. Shelter/Pavilion Maintenance & Rehabilitation

Improvements to our parks are also necessary in order to satisfy the growing recreational needs of our park goers. These improvements range from additional playgrounds, paved parking lots, pickleball courts, futsal courts, ADA accessible trails, shelters, shade structures, etc. The Department is looking to develop park plans in which these additional are listed and prioritized. However, County funding will be essential to support their planning and development.

One of the primary goals of the Parks and Recreation Department is to enhance the quality of life by evaluating all of our facilities to ensure that they are safe and consistently meeting the needs of our user groups.

Staffing (Part-Time and Seasonal)

Currently, Culpeper County Parks & Recreation is experiencing challenges in recruiting part-time and seasonal staff to assist with operations. This presents future issues with program and facility coverage.

Volunteers (Parks and Admin)

In order to offset program operation and park maintenance costs, the Department needs to streamline and enhance our Volunteer Recruitment and Retention Practices. Currently, our department is evaluating the existing process and looking to make potential adjustments in order to improve the process.

In addition to volunteers, the Department has partnered with several CCPS Clubs/Organizations to maintain park projects including; the Five Senses Garden, Purple Martin Colonies, etc. Beyond the CCPS Clubs/Organizations, we have formed a relationship with the Culpeper Technical Education Center (CTEC) and through their programs will be able to construct amenities at our properties. Through the center's drafting and carpentry programs – this partnership will provide hands on experience to the students while improving our park facilities for the residents of Culpeper County simultaneously.



CULPEPER COUNTY LIBRARY



MISSION

The Culpeper County Library Board and staff improve the community's quality of life by supporting educational, informational and leisure needs.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered

Inclusive Community #1 Encourage a community that welcomes diversity and inclusion, #2 Develop a culture that promotes innovation, #3 Keep citizens informed about County operations, policies, and programs

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #2 Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents, #4 Promote our history to the fullest extent so as to understand our past and guide us into the future.

Short – Term Goals BOS

- Retrofit Library for RFID
- Expand computer lab to include Makerspace with addition of 3D printer and pen.
- Continue Hotspot service

DESCRIPTION

The Culpeper County Library houses over 90,000 items, including books, magazines, reference books, and audio and video formats consistent with our mission. The Library provides reference and other assistance to patrons, story times and programs for all age levels and interests. The Library also provides meeting space for large groups in the meeting room and smaller groups in the conference room and study rooms. The Library provides assistance with resumes, online job applications, wireless Internet services, wireless printing and other internet services as the digital divide continues to widen. The Library also offers continuing education classes and tests through many online databases.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	765,410	730,777	826,629	899,664	8.84%
Operating	311,767	298,950	335,513	337,433	0.57%
Capital	11,271	9,606	8,200	6,200	-24.39%
Total	1,088,448	1,039,333	1,170,342	1,243,297	6.23%

Full Time Staff	7	7	7	7		
	FY19	FY20	FY21	FY22	FY23	Chg
Library – full time staff details	7	7	7	7	7	0
Library Director	1	1	1	1	1	
Assistant Library Director	1	1	1	1	1	
Youth Services Coordinator	1	1	1	1	1	
Adult Services/Reference Coordinator	1	1	1	1	1	
Library Associates	3	3	3	3	3	

GOALS & PERFORMANCE MEASURES

Meet patrons’ informational needs through materials checked out.						
Performance Measures		FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Circulation transactions per year		357,004	279,692	305,264	300,000	315,000
Notes						
Meet patrons’ reference needs through reference transactions.						
Performance Measures		FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Reference Transactions per year		28,920	21,109	23,070	33,000	33,000
Notes	*blended average and state changed statistics counted					
Maintain effectiveness in all areas of library operations.						
Performance Measures		FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Circulation per capita		7.22	5.32	5.7	6.5	6.5
Circulation per employee, per year		30,203	23,464	25,848	28,000	28,000
Notes						
Provide programs for all age levels						
Program Attendance		FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Adult		2,195	1,181	194	1,200	500
Young Adult		823	605	95	1,000	500
Juvenile		10,417	7,828	1,231	8,000	1,500
Notes	The FY21 Actual numbers for program attendance were greatly affected by the COVID-19 Pandemic as nearly all programming was virtual. The Friends continue to increase funding for children’s programs such as book clubs and STEAM as indicated in an interest survey held in the Library.					

FUTURE ISSUES

Future budgeting issues should include pro-rated holidays for part-time staff, with the additional possibility of pro-rated leave. For example, a 20 hour part-time staff person would receive ½ day for each holiday and ½ the amount of annual leave. This would reduce employee turnover and it should be noted that these part-time staff members are vital to our success, in addition to saving the cost of health benefits.

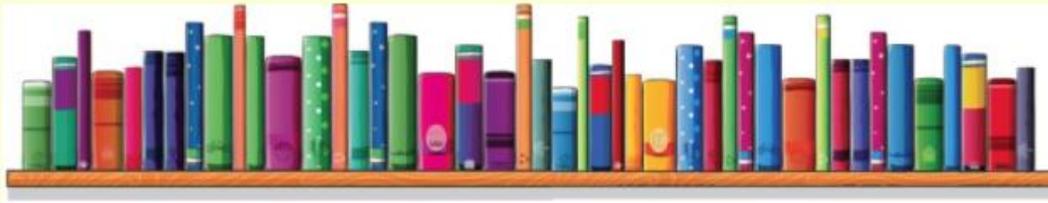
With the, hopefully, continuing improvement in the COVID-19 Pandemic and accompanying reduction in pandemic related restrictions the Library will begin offering in person programming with precautions. Virtual program options will also be made available to continue to extend library services to those who cannot physically come into the Library building.

Library personnel continue to monitor developments in the northern end of the county, especially at Clevenger's Villager. In the near future extension of library services into the northern areas of the County need to be explored. Currently the library is experimenting with the placing of mobile DiFi hotspots in areas of the County with problematic internet connectivity. If successful this will allow the Library to extend both internet services and access to Library e-books and online databases to more citizens of Culpeper County. Three WiFi hotspots have been placed at this time. Other automated services will be explored, although to date those found to be available are prohibitively expensive.

The Library continues to fall behind in many areas of development such as Maker spaces due to lack of professionally trained staff and dedicated space. In the future a full-time Maker Space/Technology Instruction Coordinator will allow for an efficient and sustained effort in this area. The library addresses staff development by hosting staff development day each November as well as searching for affordable training options year round.

According to U.S. Census data the percentage of Culpeper County residents of Hispanic or latino ethnicity has increased from 8.9% in the 2010 Census to 11.6% in the 2020 Census. The Library will need to create a plan to provide more services and outreach to the County's Spanish speaking community.





USED BOOK DONATIONS

- Please bring in your gently used books to the Circulation Desk.
- To prevent contamination of other library materials, please **NO DIRTY, MOLDY, OR SMELLY BOOKS.**
- We accept donations of magazines published within the last **12 MONTHS** only.
- We only accept **FULL SETS** of encyclopedias **AFTER 1980.**
- Travel books no greater than **2 years old.**
- Medical, law or text books no greater than **5 years old.**
- Computer books no greater than **1 year old.**
- VHS tapes are no longer accepted.
- Book donations are tax deductible! Please be sure to ask library staff for a gift acknowledgment.

Reading is Fun!



Culpeper County Offers Mailbox Library

Lonesome Pine Regional Library

<https://www.lprlibrary.org/location/mailbox/>

The library provides books-by-mail borrowing service at no cost to patrons in the service area. A materials selection catalog is published biannually, in the spring and fall of each year. Ordering information is printed on the inside cover of each catalog. Materials available for loan include fiction and non-fiction paperbacks, large print books, juvenile books, craft pamphlets, and compact discs. All materials are available for a three week loan period and may be renewed by mail or phone for up to an additional six weeks. No overdue fines are charged for books-by-mail materials; however, a replacement cost is charged for lost or damaged materials.



READING TIME & ACTIVITIES





CULPEPER COUNTY LIBRARY
WINTER READING PROGRAM
WINNERS



GRAND PRIZE
MONICA HILLERY

PRIZE PACKAGE INCLUDED

- Tote bag
- Winter Hat
- Socks
- Mug
- Bookmark



RUNNERS UP

Teresa White
Ella Wolford
Katie Sprunger



Storywalk....



Culpeper County Sheriff Christmas Parade – Library entry:



COMMUNITY DEVELOPMENT

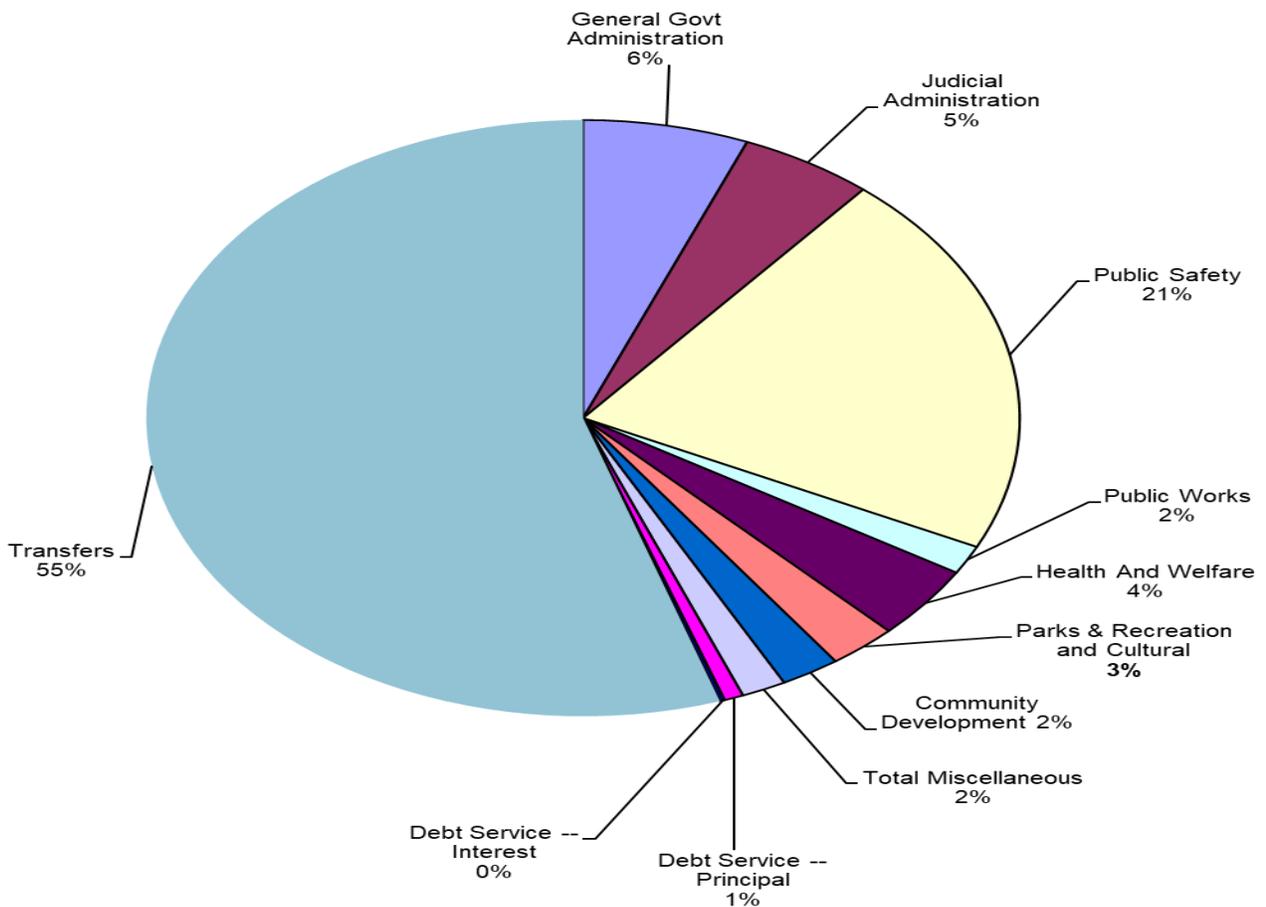
COUNTY OF CULPEPER, VIRGINIA

Community Development

\$ 2,398,973

Total General Fund

\$ 49,132,556



Community Development

EXPENDITURES:	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
Planning and Zoning	618,758	614,924	754,625	777,851
Zoning Board	-	1,373	4,844	4,844
Chamber of Commerce	-	-	10,000	10,000
Economic Development	1,244,194	981,346	1,631,297	1,606,278
TOTAL COMMUNITY DEVELOPMENT	1,862,952	1,597,643	2,400,766	2,398,973

General Fund Support:	FY/2023 Budget Adopted Budget	FY/2023 Budget Adopted Revenue	FY23 Local Gen. Fund Requirement
Planning and Zoning	777,851	202,400	575,451
Zoning Board	4,844	1,800	3,044
Chamber of Commerce	10,000		10,000
Economic Development	1,606,278	1,028,662	577,616
Total	2,398,973	1,232,862	1,166,111

DEVELOPMENT

Office of Planning and Zoning

MISSION

To provide the highest quality service to the public in processing of applications and providing information; to guide the Board of Supervisors in land use decisions; and to ensure compliance with all applicable local, state, and federal land use regulations.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #3 Keep citizens informed about County operations, policies, and programs

Natural Resources #1 Maintain and improve our natural environment

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

Quality of Life #3 Enhance and protect the rural integrity and atmosphere of our County

Short – Term Goals BOS

-Prepare Zoning and Subdivision Ordinance revisions as needed.

-Conduct Mandatory Five-Year Review of 2015 Comprehensive Plan.

-Continue efforts to improve transportation through paving of gravel roads and construction of an enhanced road system utilizing VDOT Revenue Sharing funds.

-Implement programs and plans which have been set forth in the upcoming 2015 Comprehensive Plan.

-Continue efforts, maintenance of the County's GIS (Geographic Information Systems), both the widely used online version and in-house version. Continue to add new layers to the overall GIS system to enhance land use management and planning as well as enhancing review of applications.

DESCRIPTION

The function of the Planning and Zoning Office is to oversee and provide expertise, guidance, and virtually all services related to land use issues. All land use related issues including zoning, subdivision, infrastructure, housing, addressing, and mapping are within the scope of the Department. The primary focus of the Department is to assist the public and to provide technical services for the Planning Commission and the Board of Supervisors. The Department serves as clerk to the Board of Zoning Appeals. The Comprehensive Plan, Zoning and Subdivision Ordinances, and the Capital Improvements Plan are some of the documents which are prepared along with the day to day operations of permitting and processing land use applications such as rezoning, use permits, site plans, and subdivision. The Department is also responsible for enforcement of Zoning regulations and administration and enforcement of an erosion and sediment control program.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	558,518	549,194	673,325	692,251	2.81%
Operating	55,912	64,181	76,300	80,600	5.64%
Capital	4,328	1,549	5,000	5,000	0.00%
Total	618,758	614,924	754,625	777,851	3.08%
Full Time Staff	6	6	6	6	

(Development Office of Planning and Zoning cont.:)

	FY19	FY20	FY21	FY22	FY23	Chg
Planning and Zoning – full time staff details	6	6	6	6	6	0
Director, Planning and Zoning	1	1	1	1	1	
Administrative Support	1	1	1	1	1	
Zoning Administrator	1	1	1	1	1	
GIS Coordinator	1	1	1	1	1	
Planner I	2	2	2	2	2	

GOALS & PERFORMANCE MEASURES

Maintain a high-quality, high-performance, service-oriented staff which provides the best service to citizens in the area of community development and provide highly professional guidance with regard to all aspects of processing various land use applications.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Professional certifications (current, entire staff)*	9	9	10	10	11
Percentage of time that at least 2 staff members are accessible to meet with citizens**	90%	95%	96%	100%	100%
Notes	*APA, AICP, VAZO, E&S, CTM, Floodplain Manager Certifications **estimated				

Seek to ensure that all boards, commissions, and committees are extremely well prepared to make the most informed land use decisions.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Average amount of time between completion of staff report and case consideration*	10 days	11 days	13 days	14 days	14 days
Notes	*includes completion of staff report and preparation of agenda package				

Encourage growth management practices which promote the orderly development of Culpeper County.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Percentage of Comprehensive Plan updates / amendments drafted and considered on schedule	100%	100%	90%	100%	100%
Percentage of Zoning and Subdivision Ordinance amendments being drafted and considered on schedule	100%	100%	90%	100%	100%
Notes	N/A				

Promote environmentally sustainable practices throughout the County.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Percentage of Erosion and Sediment Control Program complaints / violations resolved within 7 days	95%	97%	97%	95%	95%
Notes	N/A				

(Development Office of Planning and Zoning cont.:)

FUTURE ISSUES

This coming calendar year 2022 will require Planning Commission and Board of Supervisors review of the 2015 Comprehensive Plan. This review process has begun in the previous two (2) years and will continue with multiple public reviews and sessions this coming year. **This task in 2020 and 2021 was greatly slowed because of the gathering restrictions in place due to the COVID-19 pandemic.** This task will require significant staff time to gather information, facilitate meetings, and communicate with the public. The department's new Principal Planner, Harrison Premen has already had several community engagement meetings year to date and has drafted several chapters of the 2022 Plan.

The Planning and Zoning Office has a very strong staff and a vision for continued high performance. As our investment in the Geographic Information System (GIS) grows, staff anticipates unlimited possibilities. Such a system will continue to cost money but is anticipated to be well worth the investment. Additional software and continued need to upgrade equipment will be needed in future years to realize departmental goals. Improved use of technology is certainly a goal of the Department.

The Planning Assistant position continues to take on new varying tasks. Some of these new tasks are related to GIS which will be helpful in timely processing of 911 addressing. Additional staff will be needed for GIS needs most likely for FY24. As growth and development continue to increase as it has for the last 5-6 years, staffing levels will have to be monitored. There may be the need for a full time GIS Technician to help alleviate mapping functions that are currently handled by one full time GIS Coordinator or seek to procure outside services to help with the increasing GIS needs. The need for some new computer software is anticipated as well.

The Department will most likely also need additional staff for the Erosion and Sediment Control program in the near future or seek to hire a third-party company to help with this program. As building increases and state oversight increases, the County will need to ensure this program is being maintained. These required day to day functions continue to take time away from other Planning functions such as Long-Range Planning efforts, code amendments, etc. that could allow our department to achieve a better level of service for the residents of Culpeper County and the future residents as well.

Transportation planning needs have steadily been increasing and staff time spent working with VDOT, citizens, developers, etc. in this area has increased. The Planning staff has completed drafts of several substantial Zoning Ordinance revisions and reviewed and approved several site plans, subdivision plats, etc. There has been an increase in permit intake in the past several years as well.



ECONOMIC DEVELOPMENT

MISSION

To enhance the quality of life and the standard of living in Culpeper. We are proud of our broad range of industries and will continue to encourage that diversity by nurturing our local businesses and entrepreneurial enterprises, as well as attracting new companies that value our community's workforce, strategic location and vibrant quality of life.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #1 Encourage a community that welcomes diversity and inclusion

Infrastructure #2 Attract a wide spectrum of businesses, #3 Recruit businesses that will raise our standard of living, #4 Seek businesses that have a strong tradition of corporate stewardship

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #3 Enhance and protect the rural integrity and atmosphere of our County, #4 Promote our history to the fullest extent so as to understand our past and guide us into the future

Short – Term Goals BOS

- Identify target industries and build corresponding site selector network.
- Develop an effective media marketing campaign via new website, social media and collateral.
- Attend Trade Shows and site selector conferences.
- Enhance RFP response package for new business prospects that are interested in developing a Culpeper County location.
- Engage property owners in partnership opportunities for growth and development of available land. Work with the EDA and engineering firms to ready the land for development.
- Coordinate with and support the Town, the Department of Tourism, CRI and the Chamber of Commerce
- Manage the Farm Tour event.
- Maintain the Business Visitation Program.
- Manage the "Be a Culpeper Local" buy local program.
- Maintain networking and functional relationships with the Central Virginia Partnership for Economic Development, the Virginia Career Works-Piedmont Region Central Virginia Small Business Development Center, and the Virginia Economic Development Partnership.
- Begin external direct campaign to targeted expanding companies looking to have an east coast facility.

DESCRIPTION

The Department of Economic Development is responsible for creating and maintaining an environment that enables and encourages development, growth and prosperity of the local business community. This objective is achieved by monitoring the economic activity of the County and Town of Culpeper and recommending actions that are necessary to expand the industrial and commercial base by maintaining and encouraging expansion of the current businesses, by locating new firms to the area, and by

(Economic Development cont.):

enhancing the growth of new startup businesses. Businesses and enterprises that create wealth in the community are the Departments primary targets. The Department coordinates its activities with the

Culpeper Economic Development Advisory Commission, the Culpeper County Chamber of Commerce, the Department of Tourism of the Town of Culpeper, Culpeper Renaissance, Inc., Germanna Community College and its Daniel Technology Center, the Central Virginia Partnership for Economic Development, the Virginia Economic Development Partnership and the Virginia Department of Business Assistance and the Culpeper business community.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	195,992	205,457	214,974	204,072	-5.07%
Operating	1,041,212	775,889	1,416,323	1,402,206	-1.00%
Capital	6,990	0	0	0	0.00%
Total	1,244,194	981,346	1,631,297	1,606,278	-1.53%

Full Time Staff	2	2	2	2
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	FY19	FY20	FY21	FY22	FY23	Chg
Economic Development – full time staff details	2	2	2	2	2	0
Director, Economic Development	1	1	1	1	1	
Administrative Support	1	1	1	1	1	

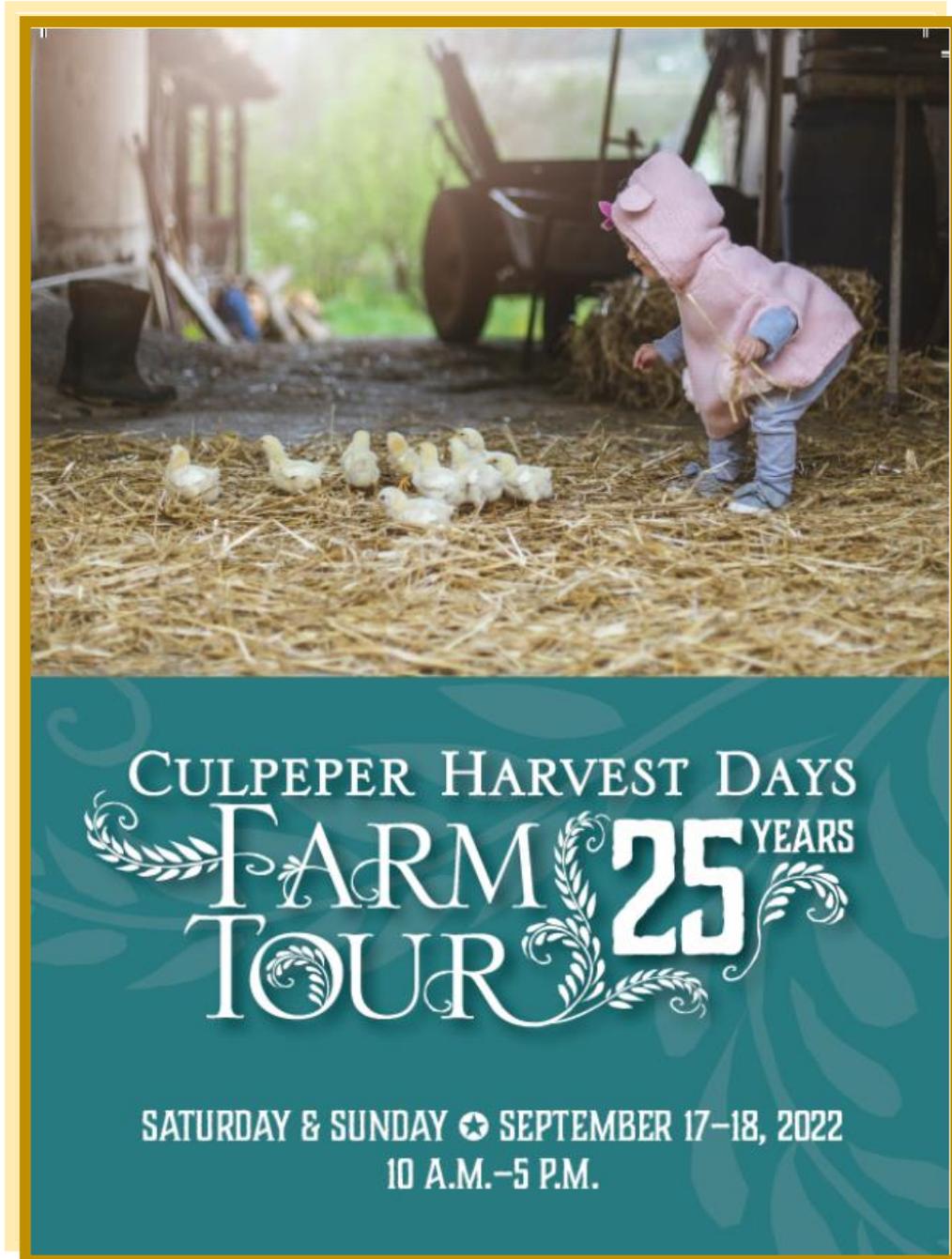
GOALS & PERFORMANCE MEASURES

To attract interest in Culpeper as a business location						
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target	
Projects Responded to	X	X	8	10	10	
Interactions with site selectors	X	X	X	10	20	
One on one small business counseling*(hours)	123	126	108	200	200	
One on one small business counseling*(clients)	X	X	38	50	65	
Notes	*Small Business Development Center’s counseling hours					
To provide opportunities for local businesses and community leaders to communicate						
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target	
Business retention & expansion meetings with small businesses	X	X	10	30	50	
Meetings with large businesses	12	11	8	12	12	
Meetings DED staff meet with community members and leaders*	X	X	35	40	50	
Notes	Meetings are designed to address issues and challenges businesses may be facing as well as inform the Board of Supervisors/Town Council of their concerns. *Economic Development represents the County in meetings					
To encourage residents and visitors to learn about agriculture and its importance to the County.						
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target	
Number of events sponsored by department	3	2	2	2	2	
Visits with agritourism businesses	X	X	X	5	8	
Notes	Events = Culpeper Harvest Days Farm Tour & Ag. Related tours and conferences					

(Economic Development cont.):

FUTURE ISSUES

1. Workforce readiness will be addressed through increased effort to provide apprenticeships and internships for participants in the new CTEC facility.
2. Social media outreach will be increased as we implement new and innovative ways to interact with residents, tourists, and businesses looking to hire and expand in Culpeper.
3. The Farm Tour and Be a Culpeper Local (BACL) programs will see increased IT, automation and outreach through social media, Apps, and co-marketing opportunities.
4. Increased attention to small businesses through partnerships such as CRI, Chamber and Central VA SBDC.
5. Increasing outbound marketing efforts to site selectors to attract new employers in Culpeper County.



The Culpeper County Economic Development Office is thrilled to celebrate the 25th Anniversary of the Annual Culpeper Harvest Days Farm Tour. This year's tour will be held Saturday, September 17th and Sunday, September 18th with extended hours of 10am-5pm both days. Fun for all ages, the tour will showcase both traditional and unique farms in the beautiful Blue Ridge foothills that make up Culpeper County. The event provides a wonderful educational experience and includes an array of hands-on activities and demonstrations. The 17 carefully selected farms and ag-related businesses on the tour reflect Culpeper's unique agricultural industry and the millions of dollars in production, wages, and salaries generated in the county and state.

The tour, a self-guided driving experience, can be started at the Welcome Center located at Culpeper Agricultural Enterprises on Route 29, or any of the participating farms. The Welcome Center will host an antique tractor display and the Piedmont Railroaders, and visitors can pick up brochures, fun activities for kids, and play yard games.

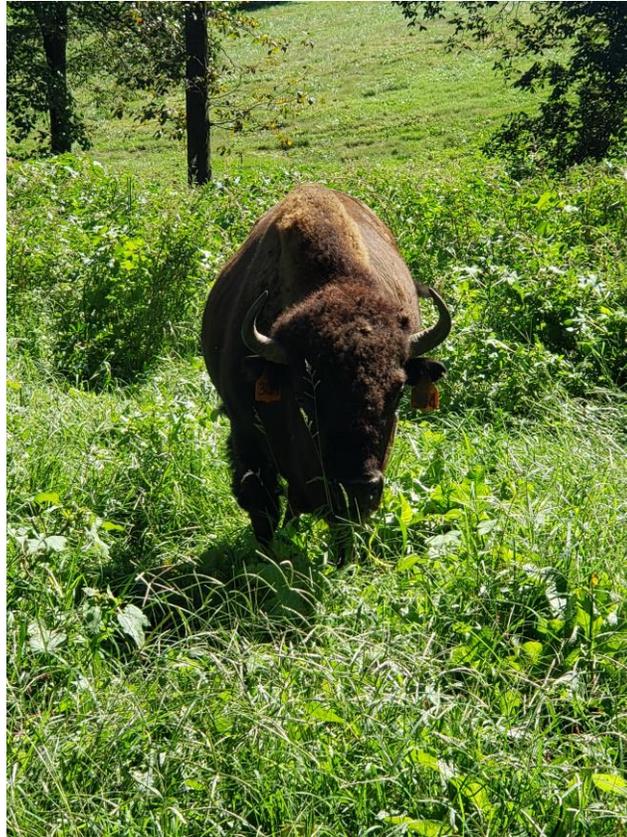
As in years past, many of the sites will offer lunch or snacks for purchase along with plants, herbs, meats, and gift shops items! There is something to delight everyone. Specific activities at the farms have designated times, please check the site activities and plan accordingly.

Back by popular demand, pick up a passport at the start of your tour which can be stamped at each farm and enter for a chance to win a gift card to one of the participating farms.

Download the Farm Tour app, available on both the Apple and Google play stores, to assist in planning your weekend. The exciting new app provides a map feature for easy navigation and a calendar of demonstration times to help plan your day. In addition to the app, you can learn about participating farms and download brochures by visiting www.CulpeperFarmTour.com. Be sure to like and follow the Facebook page at www.facebook.com/culpeperfarmtour for the most up to date Farm Tour news and information.







MISCELLANEOUS

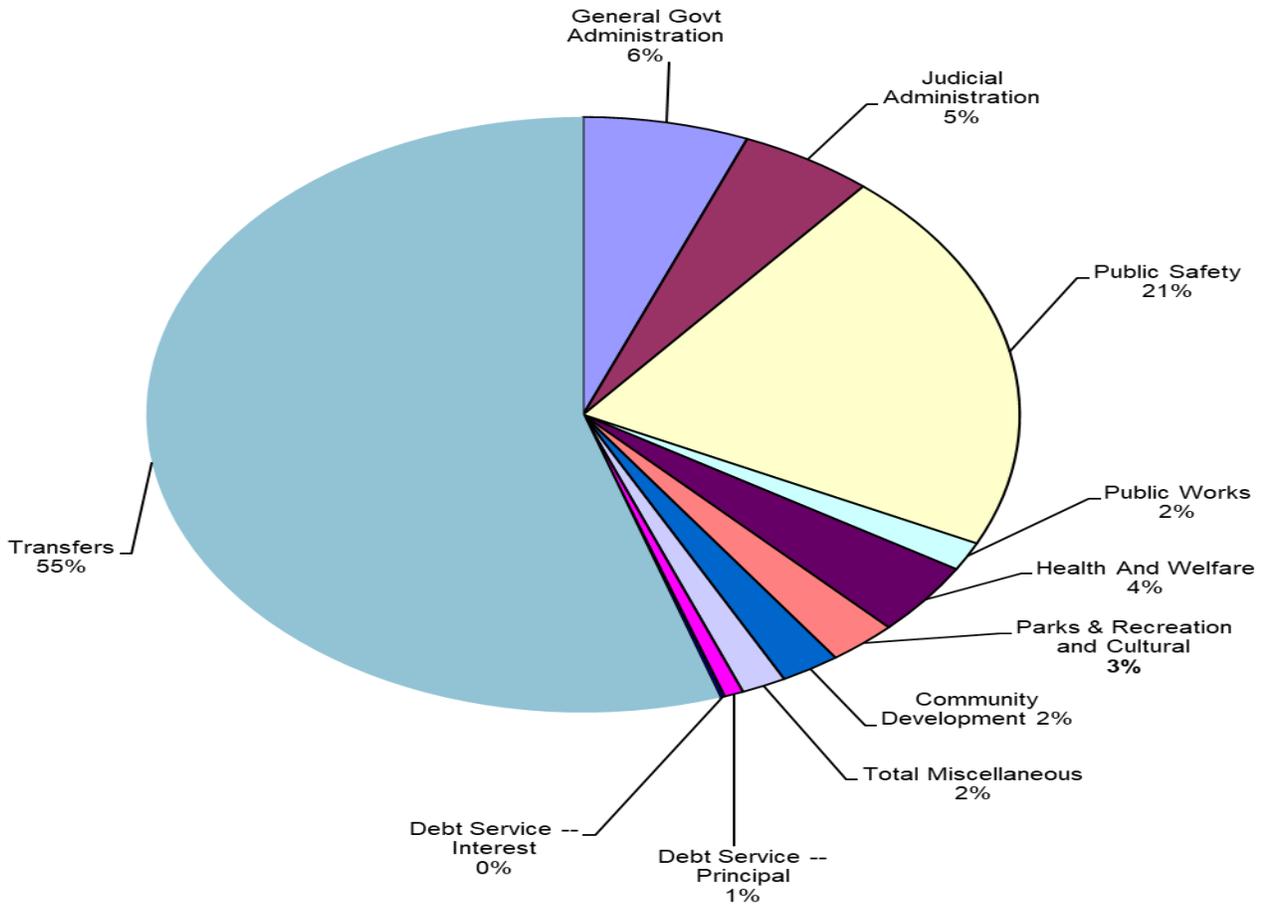
COUNTY OF CULPEPER, VIRGINIA

Total Miscellaneous

\$ 1,516,271

Total General Fund

\$ 49,132,556



Miscellaneous

EXPENDITURES:	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
Medical Examiner	380	780	750	800
Community Services	613,110	1,020,317	898,709	1,011,572
Cable TV	117,986	111,756	116,976	128,695
Community College	28,158	28,158	78,158	79,558
Soil & Water	68,215	64,252	69,754	62,360
Extension Office	187,388	203,079	226,462	233,286
TOTAL MISCELLANEOUS	1,015,237	1,428,342	1,390,809	1,516,271

General Fund Support:	FY/2023 Budget Adopted Budget	FY/2023 Budget Adopted Revenue	FY23 Local Gen. Fund Requirement
Medical Examiner	800		800
Community Services	1,011,572	4,500	1,007,072
Cable TV	128,695	103,000	25,695
Community College	79,558		79,558
Soil & Water	62,360		62,360
Extension Office	233,286		233,286
Total	1,516,271	107,500	1,408,771

MISCELLANEOUS

***MEDICAL EXAMINER** - The Medical Examiner performs autopsies on all bodies whose causes of death were not certified by an attending physician at the time of death. This would cover bodies recovered by police from crime and/or accident scenes, from individual homes where an attending physician was not present, etc. The County budgeted \$800 this year for these autopsies, but is billed on an individual basis for those actually performed. The rate per autopsy has been \$20.

***COMMUNITY SERVICES** - The County receives each year requests for financial support from charities and non-profit organizations. The FY23 budget includes \$1,140,267 for community services.

***COMMUNITY COLLEGE** – Germanna Community College will receive funding of \$79,558 for FY23.

***SOIL AND WATER CONSERVATION DISTRICT** - Culpeper Soil and Water Conservation District includes the Counties of Culpeper, Madison, Orange, Greene and Rappahannock. Funding is based on population and personnel time spent on projects. The FY23 budget will be \$62,360.

OPERATIONAL TRANSFERS (Reserve for Contingencies) The County's General Fund provides transfers to the various other funds to supplement the other revenue collected by these funds. The School Fund, Social Services Fund, E911 Fund, Capital Improvement Fund, School Capital Projects Fund, and School Debt Service Fund receive capital and operating funds from the General Fund.

Transfers

Account Name	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Adopted Budget
Transfer to Carver Center	132,932	40,078	152,267	177,903
Transfer to Social Services	1,651,850	1,786,822	1,786,822	2,039,811
Transfer to Social Services - CIP	0	0	0	0
Transfer to E911 Fund	1,156,852	895,494	1,014,872	1,155,290
Transfer to County CIP Fund	2,708,000	3,706,100	7,178,400	7,250,000
Transfer to Airport Fund - CIP	0	115,305	316,913	22,600
Transfer to Airport Fund - Operating	32,415	15,473	25,959	44,210
Transfer to Landfill Fund	1,179,839	1,382,429	1,511,610	1,652,590
Transfer to Water & Sewer Fund	280,007	850,248	947,079	1,416,524
Transfer to School Fund	29,031,716	30,036,332	33,127,765	33,546,086
Transfer to School CIP Fund	779,812	2,213,000	3,618,171	6,311,188
Transfer to School Debt Fund	7,815,826	7,700,410	7,421,776	6,611,083
Total Transfers	44,769,249	48,741,691	57,092,134	60,227,285



VIRGINIA COOPERATIVE EXTENSION

MISSION

Virginia Cooperative Extension uses objective, research-based educational programs to stimulate positive personal, economic, and societal change. Our educational programs lead to more productive lives, families, communities, farms and forests while enhancing and preserving the quality of the Commonwealth's natural resources.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered

Inclusive Community #1 Encourage a community that welcomes diversity and inclusion

Natural Resources #1 Maintain and improve our natural environment

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #2 Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents, #3 Enhance and protect the rural integrity and atmosphere of our County

DESCRIPTION

Virginia Cooperative Extension provides every citizen of the county access to the wealth of knowledge available through our two land-grant universities, Virginia Tech and Virginia State University. It has a unique funding structure to reflect the 'cooperative' in the name, a joint commitment from the federal, state, and local governments.

Virginia Cooperative Extension provides educational programs to individuals, families, organizations, and communities in four broad areas: agriculture and natural resources, 4-H youth development, family and consumer sciences and community viability.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	182,107	196,754	216,732	223,556	3.15%
Operating	5,281	6,325	9,730	9,730	0.00%
Capital	0	0	0	0	0.00%
Total	187,388	203,079	226,462	233,286	3.01%

Full Time Staff

No full time staff, (no details to provide).

The 4-H program focuses on youth development from ages 5-18 in 10 curriculum areas including animal science, communications and expressive arts, environmental education and natural resources, science and technology, jobs, careers and economics, etc. Delivery modes include year-round clubs, summer and winter camps, in-school and after-school programs, and special events. An additional component of 4-H is the grant funded Expanded Foods and Nutrition Program (EFNEP) which teaches nutrition education to those who qualify based on income.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number of people participating in a 4-H program in Culpeper County or receiving resources from 4-H curriculums(not equivalent to enrollments)	14,000	10,000	6,000	13,000	15,000
Number of enrolled 4-H members	3,244	2,238	192	2,595	3,500
Notes	<p>4-H Snapshot 14 Community Clubs, in-school enrichment, and after school enrichment programs offered in Agriculture, Leadership, Nutrition Education, Financial Education, and a variety of subject areas.</p> <p>4-H FNP Program 2022 Snapshot In addition to the 4-H Enrollment, the Expanded Foods and Nutrition Program (EFNEP) used Cornell's "Choose Health, Food, Fun and Fitness" curriculum and Virginia FNP's "Teen Cuisine" curriculum. Nutrition education classes were taught through in-school and afterschool settings. FY23 goal – enroll and graduate 950 youth</p>				

The Agriculture and Natural Resources (ANR) program provides research-based information to the public in the areas of animals and animal products, pest management, and plants and plant products.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number of people in Culpeper County receiving information related to agriculture and natural resources.	31,034	14,645	31,000	32,000	35,000
Notes	<p>Key Events/Initiatives: The ANR program supported youth livestock events, variety trials, Farm Tour, pesticide program, Fence Building School, Minority & Veterans Farmers of the Piedmont, forage and grassland councils, feeder cattle marketing, George Washington Carver Agricultural Research Center development.</p> <p>The Horticulture program supported the Master Gardener Program including the "Help Desk" available to citizens to call in with gardening questions. The horticulture agent, provides commercial and residential trainings including pesticide certification.</p>				

FUTURE ISSUES

Virginia Cooperative Extension field agents and staff are tasked with the responsibility of providing research-based educational programs to stimulate positive personal, economic, and societal change. As the needs (and size) of our community changes, so too do the programs that we must deliver. The Strategic Plan for Virginia Cooperative Extension has set the following goals:

1. Enhancing the Value of Virginia's Agriculture.
2. Sustaining Virginia's Natural Resources and the Environment
3. Creating a Positive Future Through 4-H Youth Development
 4. Strengthening Virginia Families and Communities
 5. Cultivating Community Resiliency and Capacity

4-H Goat Club Officers



CMR Farm Show Market Goat Champion



4-H Summer Camp Campfire



Carver Tour





Orange VA Women in Agriculture Network



SPECIAL REVENUE FUNDS

COUNTY OF CULPEPER, VIRGINIA

OTHER FUNDS

\$ 162,327,158

EXPENDITURES:	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
Env.Svcs. - Carver Center	230,307	86,007	167,267	189,903
Human Services	11,462,462	11,440,873	11,836,180	14,032,639
E911	2,417,011	2,236,339	2,697,168	3,688,872
County Capital	1,589,198	2,405,673	7,238,400	7,310,000
Airport Fund	4,148,649	1,686,313	3,403,755	1,262,074
Env.Svcs. - Landfill	2,964,279	2,802,695	3,146,610	3,307,590
Env.Svcs. - Water & Sewer	1,446,365	1,588,785	2,130,579	3,190,441
School Operating	86,972,178	88,144,685	98,783,144	112,036,312
School Food Services	3,489,739	2,313,839	4,276,465	4,387,056
School Textbook	784,321	507,356	0	0
School Capital	8,669,318	8,778,927	3,618,171	6,311,188
School Debt Service	7,815,827	5,472,689	7,421,776	6,611,083
TOTAL OTHER FUNDS	<u>131,989,654</u>	<u>127,464,181</u>	<u>144,719,515</u>	<u>162,327,158</u>

General Fund Support:	FY/2023 Budget Adopted Budget	FY/2023 Budget Adopted Revenue	FY23 Local Gen. Fund Requirement
Env.Svcs. - Carver Center	189,903	12,000	177,903
Human Services	14,032,639	11,992,828	2,039,811
E911	3,688,872	2,533,582	1,155,290
County Capital	7,310,000	60,000	7,250,000
Airport Fund	1,262,074	1,195,264	66,810
Env.Svcs. - Landfill	3,307,590	1,655,000	1,652,590
Env.Svcs. - Water & Sewer	3,190,441	1,773,917	1,416,524
School Operating	112,036,312	78,490,226	33,546,086
School Food Services	4,387,056	4,387,056	0
School Capital	6,311,188	0	6,311,188
School Debt Service	6,611,083	0	6,611,083
Total	<u>162,327,158</u>	<u>102,099,873</u>	<u>60,227,285</u>

(Environmental Services Carver Center cont.:)

Provide a safe work environment for employees and the public.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Safety Incidents per year	0	0	0	0	0
Notes	A <i>safety incident</i> is defined as any incident that resulted in property loss or personal injury related to General Property.				

Provide reliable, convenient services with excellent customer service.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number of Customer Service Complaints	0	0	0	0	0
Notes	A <i>complaint</i> is an expression of dissatisfaction conveyed to a County employee acting in his/her official capacity, whether or not action is taken to resolve it. Complaint may be communicated orally or in writing. To clarify, a complaint is a request for action, whereas an inquiry is a request for information.				

FUTURE ISSUES

The County is renovating the remainder of the main floor for the Va Cooperative Extension Service. This will conclude renovations on the lower level. Future growth will occur on the second level which requires an elevator. The main building needs significant renovations to meet current ADA Standards and provide modern conveniences.

The George Washington Carver Agricultural Research Center has received grants to renovate and convert portions of the main building into a commercial kitchen to support the farm to table Food Enterprise Center. Construction will be complete in FY23, then the County's water system will be regulated by the Virginia Department of Health and requires a Licensed Water Operator.

CULPEPER HUMAN SERVICES

Social Service Administration and Public Assistance



MISSION

To be a leader with other community partners to promote self-reliance and provide protection and support to enable individuals and families to fulfill their potential.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #2 Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents, #3 Enhance and protect the rural integrity and atmosphere of our County

DESCRIPTION

This division is comprised of all local social service agency programs and personnel including public assistance or benefits, services, and general administration to support the agency.

The *Administration* group provides all supporting functions to the overall agency including oversight, personnel management, financial management, legal services, information technology support, and assistance with grant management.

The *Public Assistance* (Benefit Programs-Eligibility) group provides support to eligible families & individuals in accessing economic services by interviewing applicants, verifying financial circumstances, determining eligibility according to current policies and procedures, inputting information, and investigating program abuse. These services include Medicaid, FAMIS, SNAP (formerly known as Food Stamps), TANF, IV-E eligibility, Fraud Prevention, Fuel/Cooling programs, and other emergency assistance.

The *Services* group provides the following services:

Adult Services: Provides case management services including comprehensive assessments, written care plans to address unmet needs, and assistance and coordination of services as needed; needs assessment for in-home services and assistance with coordinating services; nursing home and ACR screenings for Medicaid funded long-term care; recruitment and approval of agency providers for companion services and

adult foster homes. **Adult Protective Services:** Protects older adults and persons with disabilities from abuse, neglect, and exploitation by investigating and providing for or arranging services, as necessary, to alleviate or prevent further mistreatment. **Child Protective Services:** Identifies, investigates or assesses and provides services to children and families in an effort to protect children, preserve families, whenever possible, and prevent further maltreatment. CPS is non-punitive in its approach and is directed toward enabling families to provide adequate care for their children. **Foster Care:** Works with trained foster parents who are people (single or married; employed inside or outside the home) who open their home to a child and are committed to meet the individual needs of the child (children who are at risk of abuse and/or neglect are placed into foster care); Foster parents work in partnership with the child, the agency, and the birth parents to help in resolving problems and reuniting the family whenever possible. When determined necessary, some children are placed into residential facilities based on their needs.

Adoption-Assists children who have been permanently and legally separated from their birth parents to become permanent members of a new family. The goal of adoption is the third ranking permanency planning goal for Virginia children in foster care. Return of the child to the birth parents is the first goal and placement with relatives with a transfer of custody to the relative is the second goal. The goal of adoption is selected for children in foster care when the two higher-ranking goals cannot be achieved. **Independent Living/Fostering Futures-** Assists foster care youth, ages 16-21, in developing the skills necessary to make the transition from foster care to independent living.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	3,603,359	3,454,547	3,768,940	4,502,493	19.46%
Operating	2,506,841	2,664,279	2,682,740	2,919,085	8.81%
Capital	154,921	139,354	75,000	105,000	28.57%
Total	6,265,121	6,258,180	6,526,680	7,526,578	13.28%

Full Time Staff	64	65	65	65			
		FY19	FY20	FY21	FY22	FY23	Chg
Department of Human Services – full time staff details for all divisions of DHS		121	125	126	126	126	0
Director of Human Services		1	1	1	1	1	
Assistant Director of Human Services		1	1	1	1	1	
Administrative Manager		1	1	1	1	1	
Administrative Coordinator		1	4	4	4	4	
Fiscal Manager		1	1	1	1	1	
Fiscal Assistant		2	0	0	0	0	
Information Technology Specialist		2	2	2	2	2	
Department Supervisors		6	7	7	7	7	
Benefit Program Specialists		18	18	18	18	18	
Fraud Investigator I		1	2	2	2	2	
Family Services Specialists		17	16	16	16	16	
Human Service Assistants		3	5	8	8	8	
Office Support		9	7	3	3	3	
Self-Sufficiency Specialists		2	5	6	6	6	
Family Support Workers-FF		3	4	4	4	4	
Specialists in various groups		3	3	2	2	2	
Program Manager for Child Care		1	1	1	1	1	

Staffing Manager for Child Care	1	0	1	1	1
Director HS/Early Childhood & Adolescent Programs	1	1	1	1	1
Fiscal Coordinator	1	1	1	1	1
Quality Control Coordinator	1	1	1	1	1
Family Services Manager	1	1	1	1	1
Family Services Workers	9	5	5	5	5
Health Manager	1	1	1	1	1
Operations Manager for Head Start	1	1	1	1	1
Head Start Teachers	20	17	20	20	20
Head Start Teachers' Aides	11	15	12	12	12
Education Specialist	1	1	1	1	1
Education Manager	0	1	1	1	1
Disabilities Supervisor Head Start	0	0	1	1	1
Full Time Driver – Full Circle Thrift	0	0	0	0	0
Custodian	0	1	1	1	1
Infant/Toddler Specialist	1	1	1	1	1

GOALS & PERFORMANCE MEASURES

Ensure stability, independence and safety from abuse, neglect and/or exploitation for the children and adults of Culpeper County.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Adult Protective Services: % of investigations with identified risks that have service plans established, reviewed and documented for progress	99.2%	64.71%	100%	100%	100%
Child Protective Services: % of CPS cases meeting response times	84%	93.6%	93.7%	100%	100%
Foster Care/Adoption: % of children who experience stability of foster care placement, with no more than 2 in a 12 month period	82%	86.78%	86.35%	100%	100%
Assist Culpeper County residents with meeting basic financial needs and achieving economic security.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Benefits: % of Medicaid application processed timely in order to meet state guidelines (in most cases, within 45 days)	98%	98.6%	99.3%	100%	100%
Benefits: % of SNAP applications processed timely in order to meet state guidelines = Expedited SNAP cases	N/A	93.3%	97.7%	100%	100%
Benefits: % of SNAP applications processed timely in order to meet state guidelines = Non-Expedited SNAP cases	N/A	98.9%	99.5%	100%	100%
Benefits: % of SNAP applications processed timely in order to meet state guidelines = Overall	N/A	97.5%	98.8%	100%	100%
VIEW (Virginia Initiative for Employment, Not Welfare): % of participants who remain employed 3 months after initial employment	49%	13.3%	13.6%	20%	20%

FUTURE ISSUES

The most critical challenge for the agency is to maintain sufficient funding for core, mandated services and advocate for additional support for all programs that serve individuals and families. Board and staff have developed a range of action priorities beyond the critical funding issues including:

- Assisting in the development of services and support for seniors
- Increasing early childhood resources, programs, and events including the development of an all-inclusive preschool
- Increasing preventive services, programming and other opportunities, especially for youth and families
- Enhancing agency operations and effectiveness including the use of technology and support for multiple systems, the securing of additional funding, and enhancement of professional development.

For Adult Protective Services, our goal is 100% but some of our adults refuse our services, which is their right.

The VIEW-TANF work participation rate for 2021 is 13.6% this as you know is reflective of the state's temporary COVID-19 policy which removed the work requirement. For the entire Northern VA region, it was 15.8%.



CULPEPER HUMAN SERVICES

Medication Access Program

MISSION

To provide low-income Culpeper County residents 18 and over with access to medication/prescriptions at a reduced charge or no charge through the Free Clinic of Culpeper and in partnership with UVA Culpeper Medical Center.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors.

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #2 Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents, #3 Enhance and protect the rural integrity and atmosphere of our County

DESCRIPTION

The program staff works with individuals who meet financial qualifications, are residents of Culpeper County, and 18 and over without a Medicaid or prescription card to complete an application and submit those through computer software directly to the prescription drug companies. The medications are provided for free or at a reduced cost to the patient. Clinic staff coordinates the program with local participating physicians and within DSS to ensure services are not duplicated.

GOALS & PERFORMANCE MEASURES

Ensure appropriate medication access for needed chronic care medications that are prescribed by a local physician

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
# of new patients receiving access to medication	127	46	40	50	50

FUTURE ISSUES

Our goal is to enroll eligible individuals into Medicaid Expansion or Medicare Part D. This will cause the MAP program to decrease but Medicaid numbers to increase. That would make the “target group” for MAP/Free Clinic undocumented persons and over income individuals. A large number of clients moved in the last couple of years when expansion opened and we have been able to assist Medicare patients with enrollment in Part D or dual Enrollment with Medicaid. Counts reflect more Medicare/Medicaid ABD patients and few expansion.

CULPEPER HUMAN SERVICES

Culpeper Career Resource Center

MISSION

To improve the economic health of Planning District 9 by assuring that residents have the information and skills necessary to obtain the best job and that businesses are supported with their needs and business goals.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Infrastructure #1 Provide the necessary infrastructure to support business development consistent with the Comprehensive Plan

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #2 Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents, #3 Enhance and protect the rural integrity and atmosphere of our County

DESCRIPTION

The Culpeper Career Resource Center offers a community resource for serving workers looking for employment and employers seeking employees. The Center provides job search assistance, computer access, resume and cover letter writing assistance, VEC registration, self-paced computer instruction, local job fair information while also assisting with eligibility/application for services/programs, like Food Closet, Child Care Assistance, Medicaid and SNAP.

The Career Center is a satellite office for Culpeper Human Services, giving a much-needed presence and easy access downtown. Community Hunger and Homelessness Outreach, along with Veterans Services, HIV/AIDS education and outreach and other human services programs are located at the center for convenience to citizens. The Center offers assistance in matching job seekers with jobs, especially individuals with DSS mandated work requirements. CCRC also provides services not only to job seekers but to employers as well i.e. recruitment fairs, job postings, training space. We have a partnership with the Pathways, Inc to provide the following: career coaching, resume writing assistance, job prep, self-marketing skills, basic to intermediate computer skills, and advice for starting a new business.

GOALS & PERFORMANCE MEASURES

Meet and exceed negotiated levels of performance outcomes related to employment resources and case management					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number of unduplicated individuals accessing center services.	778	330	2,112	600	800
Percentage of VIEW participants three months employed.*	52%	50%	*	70%	*
Percentage of TANF – VIEW participants’ work participation rate (TWPR)	49%	13.3%	25%	55%	55%
*See explanation in Future Issues section					

FUTURE ISSUES

- This information (*), going forward, will not be tracked; however, the TANF clients work participation rate was and will be tracked.
- We added a new goal that we have been tracking as required. The statewide goal for TANF work participation is 55%, but as you can see the pandemic has negatively affected the TWPR. We are seeing an increase in stable employment, so we are anticipating a steady increase back up to pre-pandemic levels especially as the public health emergency is lifted.

CULPEPER HUMAN SERVICES

Cosmetology Training Center

MISSION

To provide students with a quality cosmetology education in order to prepare them for successful careers in the cosmetology arts and sciences and related fields of employment.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #2 Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents, #3 Enhance and protect the rural integrity and atmosphere of our County

DESCRIPTION

The Cosmetology Center provides students with a quality cosmetology education in order to prepare them for successful careers in the cosmetology arts and sciences, and related fields of employment. The Center is accredited through the National Accrediting Commission of Cosmetology Arts and Sciences (NACCAS) and the State Council of Higher Education for Virginia (SCHEV).

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	219,047	246,977	244,885	268,279	9.55%
Operating	206,378	291,758	215,225	240,100	11.56%
Capital	1,696	3,640	1,000	1,000	0.00%
Total	427,121	542,375	461,110	509,379	9.48%
Full Time Staff – details of staff included above under Administration & Public Assistance	2	2	2	2	

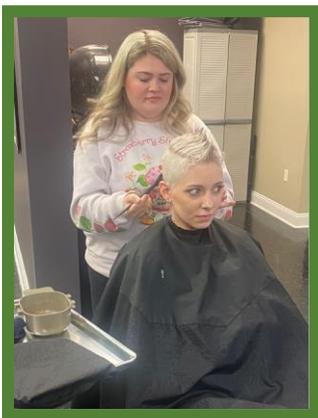
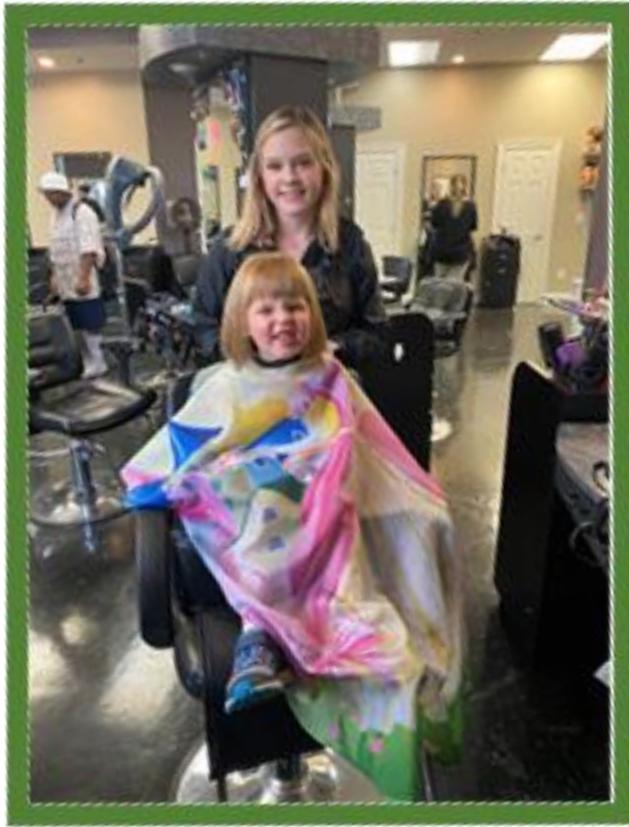
GOALS & PERFORMANCE MEASURES

To continue operation of the Center to provide cosmetology education					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
# of students enrolled in the Center training program	51	44	65	55	65
% of center support coming from services and products	20%	15%	18%	20%	20%

FUTURE ISSUES

The Center received its renewal of accreditation as approved by the National Accrediting Commission of Career Arts and Sciences Board of Commissioners on March 16th with the expected renewal date of January 2028 (6 years). Attendance is an issue and getting students to graduate within 12 months creates lag affecting our ability to enroll new student which impacts our revenues.







CULPEPER HUMAN SERVICES

Child Care – Kid Central

MISSION

To offer affordable and beneficial child care programs to the children of parents/guardians that work.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #2 Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents, #3 Enhance and protect the rural integrity and atmosphere of our County

DESCRIPTION

Culpeper County Child Care (Kid Central) offers child care programs consisting of day care for children ages 2 years to 5 years old, before and after school care, and a summer childcare program for school age children. Non-traditional hours are also available. The childcare programs provide a choice of age appropriate activities that meet the physical, social and emotional needs of the children. Staff motivates children in exciting, enriching activities while providing quality interaction. Culpeper Child Care strives to make tuition affordable while providing quality attention, thoughtful guidance and activities that all children need.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	1,242,501	1,084,504	1,384,578	1,103,132	-20.33%
Operating	506,872	346,993	470,500	472,500	0.43%
Capital	67,101	7,342	20,000	10,000	-100.00%
Total	1,816,474	1,438,839	1,875,078	1,585,632	-18.25%
Full Time Staff – details of staff included above under Administration & Public Assistance	4	4	4	4	

GOALS & PERFORMANCE MEASURES

To provide access to families to a local child care program with quality enrichment and age appropriate activities					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
# of children enrolled in the before and after school age child care program	528	210	325	500	500
# of children enrolled in the summer child care program	125	75	80	150	200

FUTURE ISSUES

Re-engaging with Families and re-establishing enrollment that Covid-19 and its guidance/operating regulations have impacted.

Build the depleted workforce as a number of students increase.

CULPEPER HUMAN SERVICES

Full Circle Thrift



MISSION

To recycle and sell gently used clothing and household items and use the proceeds to support emergency services for families and the elderly in Culpeper County.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #1 Encourage a community that welcomes diversity and inclusion

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #2 Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents, #3 Enhance and protect the rural integrity and atmosphere of our County

DESCRIPTION

Full Circle Thrift operates a community thrift store, accepting items from the public and offering for resale to use the proceeds to support the needs of at-risk populations in the County. The store acts as a job training site for WIA and provides free clothing and other items to low income people seeking employment, domestic violence victims, at risk children and seniors, and those being released from jail or prison. Medical equipment is donated to veteran's groups.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	205,062	208,782	204,699	242,602	18.52%
Operating	4,271	3,292	68,500	14,000	-79.56%
Capital	0	0	0	0	0.00%
Total	209,333	212,074	273,199	256,602	-6.47%
Full Time Staff – details of staff included above under Administration & Public Assistance	2	2	2	2	

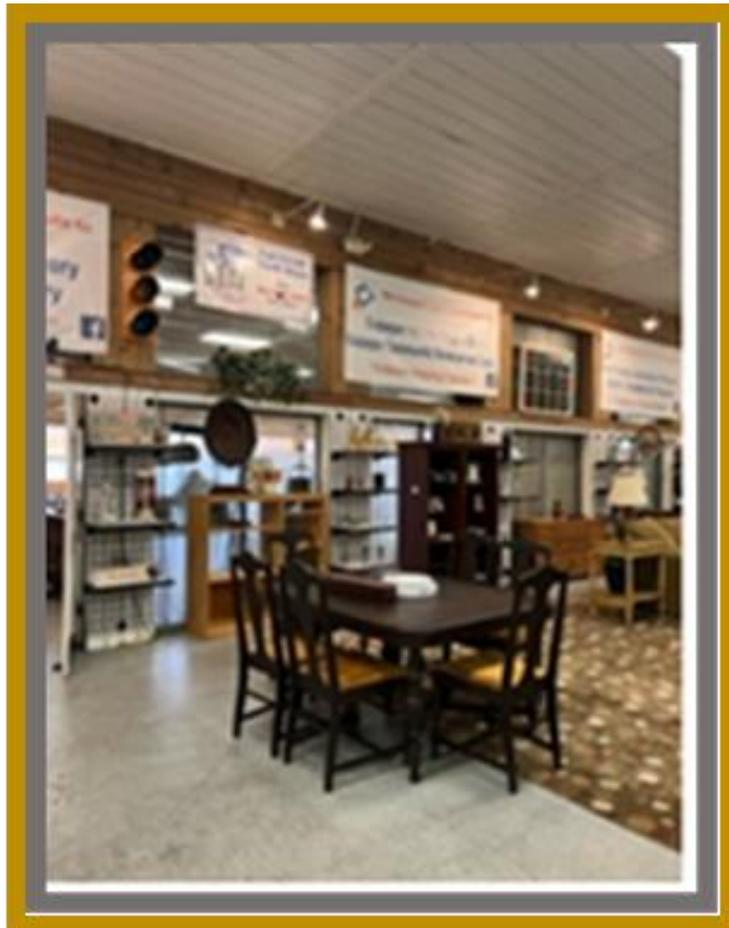
GOALS & PERFORMANCE MEASURES

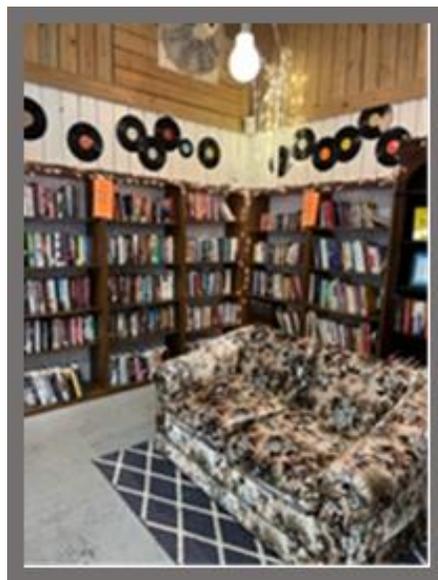
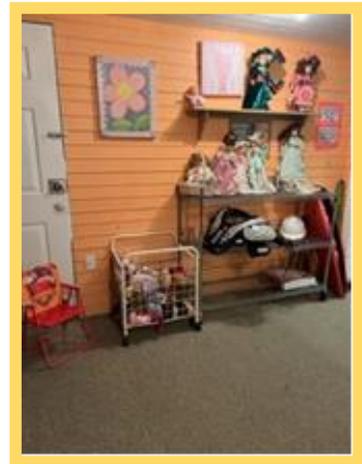
To increase the amount of net sales					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
% of annual increase	6%	(17%)	15%	6%	6%

To increase the number of customers					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
# of items sold	142,000	120,000	135,000	150,000	160,000

FUTURE ISSUES

It is imperative to provide excellent customer service to both donors and buyers. The location of the store has been beneficial to increased sales. The store intends to increase storage capacity by renting another building at the current location, saving time by reducing staff travel and moving of goods. With the vaccination and the relaxation of safety precautions, the customers are returning to the store at pre-pandemic levels, resulting in our net sales increasing back to normal levels.







CULPEPER HUMAN SERVICES

Families First

MISSION

To provide services for expectant and new families with children (up to the age of five) with the goal to prevent child maltreatment, promote positive parenting, and improve the child’s health and development.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #2 Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents, #3 Enhance and protect the rural integrity and atmosphere of our County

DESCRIPTION

Families First – Healthy Families Culpeper is responsible for the management and operation of the Home Visiting Program (Healthy Steps), Parent Survey Program (Welcome Home Baby) and Parenting Education Program for Culpeper County.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	248,916	259,624	281,454	285,387	1.40%
Operating	20,109	19,020	31,836	29,907	-6.06%
Capital	0	0	0	0	0.00%
Total	269,025	278,644	313,290	315,294	0.64%
Full Time Staff – details of staff included above under Administration & Public Assistance	4	4	4	4	

GOALS & PERFORMANCE MEASURES

Achieve positive pregnancy outcomes and maternal and child health outcomes					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Percentage of target children obtaining a primary health care provider at birth or within 2 months after enrollment.	100%	100%	100%	100%	100%
To prevent child abuse and neglect					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Percentage of families who receive at least 12 months of services will not have founded reports of child abuse or neglect on target children while enrolled	100%	100%	100%	100%	100%
Percentage of target children screened for developmental delays. Screening of each child will occur at least semi-annually until 36 months, and annually thereafter.	100%	100%	100%	100%	100%

(Human Services Administration – Families First cont.)

FUTURE ISSUES

Covid-19's impact on home visits created challenges for all Healthy Families programs in Virginia. Virtual visits with some in person contacts are returning to pre-pandemic normal. Funding remains a concern, with additional needs providing virtual services.

CULPEPER HUMAN SERVICES

Head Start

MISSION

To serve income eligible families with children three to four years of age and to work with community partners to see that low income children in the county are prepared for success in school.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #1 Encourage a community that welcomes diversity and inclusion

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #2 Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents, #3 Enhance and protect the rural integrity and atmosphere of our County

DESCRIPTION

There is one center-based Head Start program serving 128 low-income children at the Galbreath Marshall Building offering school-year-only enrollment. Functions and responsibilities of the program include Leadership and Program Planning with the Governing Board and Policy Council, Education Services, Family Services, and Health Services.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	1,097,084	1,293,650	1,253,186	1,220,791	-2.59%
Operating	186,489	227,356	118,489	254,837	115.07%
Capital	1,536	127,271	1,000	23,000	95.65%
Total	1,285,109	1,648,277	1,372,675	1,498,628	8.40%
Full Time Staff – details of staff included above under Administration & Public Assistance	18	18	18	18	

GOALS & PERFORMANCE MEASURES

Education & Child Development Services: To be inclusive of children with disabilities and prepare preschoolers for success in school					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Percentage of children with disabilities enrolled in the program*	14%	10%	9%	10%	10%
Percentage of children in the program for at least 6 months who reach/exceed the benchmark range scores on the PALS test	96%	95%	95%	90%	90%
Notes	*There is a mandatory 10% enrollment figure as stated in the Head Start Act				
Family Partnerships: To identify & provide access to needed services & resources including emergency or crisis assistance, education, counseling, and continuing education/employment					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
# of families provided services or referrals	156	175	88	128	128

FUTURE ISSUES

Build Covid-19 depleted workforce to enroll back to funded enrollment and re-engage with the community.

CULPEPER HUMAN SERVICES

Early Head Start I

MISSION

To serve income eligible families with infants and toddlers and pregnant woman and to work with community partners to see that low income children in the county are prepared for success in school.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #1 Encourage a community that welcomes diversity and inclusion

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #2 Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents, #3 Enhance and protect the rural integrity and atmosphere of our County

DESCRIPTION

There is one center-based Early Head Start program serving 80 low-income children at the Galbreath Marshall Building to nurture healthy attachments between parent and child. Functions and responsibilities of the program include Leadership and Program Planning with the Governing Board and Policy Council, Education Services, Family Services, and Health Services.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	1,023,581	886,071	759,868	938,806	23.55%
Operating	166,698	172,010	243,380	218,569	-10.19%
Capital	0	4,403	10,900	0	-100.00%
Total	1,190,279	1,062,484	1,014,148	1,157,375	12.38%
Full Time Staff EHS I&II- details of staff included above under Administration & Public Assistance	31	31	31	31	

GOALS & PERFORMANCE MEASURES

Education & Child Development Services: To be inclusive of children with disabilities and prepare infants and toddlers for success in school					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Percentage of children with disabilities enrolled	10%	9.9%	10%	10%	10%
Percentage of children in the program for at least 6 months	76%	100%	100%	100%	100%
Family Partnerships: To identify & provide access to needed services & resources including emergency or crisis assistance, education, counseling, and continuing education/employment					
#of families provided services or referrals	128	80	80	80	80

FUTURE ISSUES

Build Covid-19 depleted workforce to enroll back to funded enrollment and re-engage with the community.

CULPEPER HUMAN SERVICES

Early Head Start II

MISSION

To serve income eligible families with infants and toddlers and pregnant woman and to work with community partners to see that low income children in the county are prepared for success in school.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #1 Encourage a community that welcomes diversity and inclusion

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment, #2 Create opportunities for a comprehensive education emphasizing efficient use of resources that nurtures and stimulates the maximum potential of our residents, #3 Enhance and protect the rural integrity and atmosphere of our County

DESCRIPTION

Upon completion of the construction of the new Early Head Start Center, the program can serve an additional 80 low-income children at the Galbreath Marshall Building site to nurture healthy attachments between parent and child. Functions and responsibilities of the program include Leadership and Program Planning with the Governing Board and Policy Council, Education Services, Family Services, and Health Services.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel				972,982	n/a
Operating				210,169	n/a
Capital				0	n/a
Total				1,183,151	n/a

Full Time Staff under EHS I – details of staff included above under Administration & Public Assistance

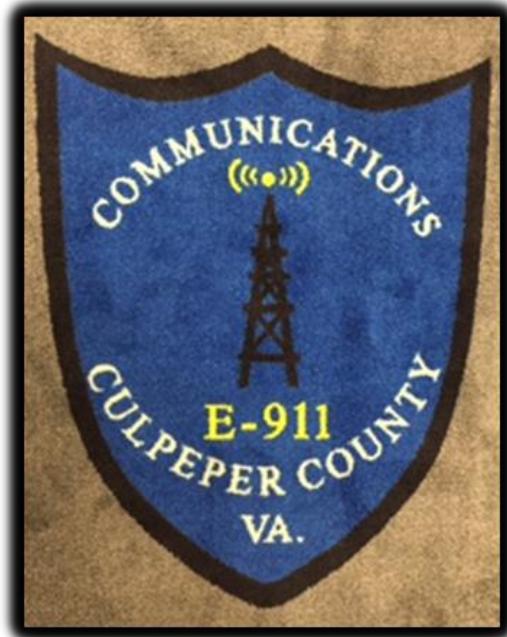
GOALS & PERFORMANCE MEASURES

Education & Child Development Services: To be inclusive of children with disabilities and prepare infants and toddlers for success in school					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Percentage of children with disabilities enrolled	0%	0%	0%	10%	10%
Percentage of children in the program for at least 6 months	0%	0%	0%	100%	100%
Family Partnerships: To identify & provide access to needed services & resources including emergency or crisis assistance, education, counseling, and continuing education/employment					
#of families provided services or referrals	0	0	0	80	80

(Human Services Administration – Early Head Start II cont.:)

FUTURE ISSUES

Complete construction of second center to offer early Head Start Services to an additional 80 infant/toddler aged-children and their families bringing the total to 160 infant/toddler aged children to be served in 2023. It is anticipated that the Office of Head Start will combine these budgets after the construction is completed.



CULPEPER COUNTY PUBLIC SAFETY COMMUNICATIONS CENTER (E-911)

MISSION

The Culpeper County Public Safety Communication Center will provide high quality call taking, dispatching, and communications services to the public and to those public safety personnel that depend on its support.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Public Safety #1 Protect people and property through effective enforcement of laws and delivery of services

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment

Short – Term Goals BOS

-Continue to provide high quality call taking, dispatching and communication services to the public and to those public safety personnel that depend on its support.

Notes	See 2010 NFPA 1221 Alarm: defined as a signal or message from a person or device indicating the existence of an emergency or other situation that requires action by an emergency response agency. All emergency & non-emergency calls for service are combined together for this average. *Averaged E-911 (wire lines) and W-911 wireless lines. FY21 Call Counting computer					
		911 LAND LINE	911 WIRELESS	INCOMING ADMIN	OUTGOING ADMIN	GRAND TOTAL
	Total Calls	3,877	16,572	77,427	42,721	140,597
FY21 Text-2-911 Grand Total of 1,099						
Stats for all nature codes combined for the three(3) Public Safety Agencies FY20						
AGENCY	TOTAL CALLS	CALLS PROCESSED UNDER 60 SECONDS	CALLS PROCESSED OVER 69 SECONDS UNDER 90 SECONDS	CALLS PROCESSED OVER 90 SECONDS		
YEAR	FY21	FY21	FY21	FY21	FY21	
CCFR	8,001	5,832	1,650	519		
CCSO	51,813	47,659	2,231	1,923		
CPD	50,191	47,018	2,261	912		
Total Calls	110,005	100,509	6,142	3,354		
Calls calculated 7/1/20 to 6/30/21						

Maintain Compliance with QA scores greater than 90% Superior performance LOS 4					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
EMD QA > 90%	96%	92%	88%	94%	95%
Fire & Law Enforcement QA >90%	89%	90%	80%	92%	95%
Notes	Accuracy is measured by the call taker's ability to promptly answer the phone (emergency and non-emergency) with the correct greeting and enter a call for service with the correct location, nature code, caller's name and call back number, and the right type and number of resources.				

FUTURE ISSUES

Public Safety Radio System 2021 – The Culpeper County Radio system was purchased in 2019 from L3Harris Technologies and supports all County and Town public safety and non-public safety users. Discussions were completed in 2018, contract was awarded to L3Harris Public Safety radio for a regional radio system with Fauquier/Culpeper/Rappahannock (FCR). APCO-P25 Common Air Interface exclusive 800Mhz radio system. The past two years L3Harris has been installing the infrastructure of a P25 Phase II 800 public safety radio system. Cutover to the new system was completed in the summer of 2020. L3Harris Technologies is continuing to install/replace existing UPS at all Tower Sites in Culpeper. Anticipated completion August 2022.

Retention of employees: Salaries, health benefits, promote from within whenever possible, open communications between employees and management foster employee development. Increasing the minimum staffing levels to four with the additional positions, due to the increased work load with staff. Continue National Public Safety Telecommunications week to honor our staff for the outstanding job they do every day for the Citizens and visitors to Culpeper County.

Emerging technologies: Next Generation 911 technology utilizing IP backbone and hosted services VoIP (Voice over Internet Protocol), IP backbone for radio and data interoperability are only some of the new emerging technologies that is becoming available to the E911 centers. Ensure that Culpeper is utilizing these technologies to support the E911 and County's mission statement and providing funding for the adoption of these new technologies and continual upgrades to the system.

The Commonwealth's goal is to have all PSAPs fully deployed with the National Emergency Number Association (NENA) i3 standard. This standard, states that all 9-1-1 calls are delivered to the PSAP on IP circuits with associated caller location data. If the equipment or GIS data in the PSAP is not capable of supporting the NENA i3 standard, interim solutions are available. These solutions allow calls to be delivered to the PSAP as IP, but then be converted back to analog for interface with the PSAP's systems. This interim solution established the PSAP's connection to the ESInet and will serve as the initial migration to NG9-1-1. After system and/or GIS data upgrades are complete the PSAP will be able to reach a full 83, NG9-1-1 environment. While AT&T will conduct a more exhaustive assessment after the PSAP executes a participation agreement, the review ISP performed for this proposal indicates that the Culpeper County PSAP will need to upgrade their current Vesta 911 software or have in place an i3 functional CHE that has been approved on the AT&T ESInet™ to be able to implement the full NENA i3 standard without the need for any interim or transitional steps. On February 15, 2022, Culpeper County, successfully migrated to the i3 ESInet. We are the 6th PSAP in Region 2 and the 25th in Virginia to cut over.

ADA Next Generation 911 compliance: Department of Justice ADA Requirements Nondiscrimination on the Basis of Disability in State and Local Government Services; Accessibility of Next Generation 9-1-1. The department has sent out an "Advanced Notice of Rule Making" requesting comments from stakeholders on this topic, their intention being to mandate, at some point in the near future, all PSAPs to be capable of utilizing the Next Generation 911 Technology for receiving Emergency 9-1-1 calls, text, and video from whatever source it is generated.

Text to 911: Text-to-911 is the ability to send a text message to reach 911 emergency call takers from your mobile phone or device. Text to 9-1-1 is no longer a capability that is on the horizon; it has become part of our 9-1-1 reality. The Federal Communications Commission (FCC) has taken steps to promote the national roll out of texting to 9-1-1. At present, there have only been deployments in Virginia, but PSAPs have expressed a strong interest in providing Text to 9-1-1 service to their citizens and more are planned. As a result, PSAPs will need resources to support their efforts. To this end, the E-911 Services Board voted to establish a Text to 9-1-1 Subcommittee to evaluate texting to 9-1-1 as a statewide initiative. E911 and County's mission statement and providing funding for the adoption of these new technologies and continual upgrades to the system.

Grants: Obtaining Local, State, & Federal grants to offset the declining revenues being experienced by the County. Use the eCIVIS program through the County to research available grants.

EMD: Continue to meet accreditation goals and offer Continuing Dispatch Education credits and funding to ensure the success of the EMD program and meeting the new accreditation requirements.

APCO P33: Continue to meet requirements to maintain our APCO P33 Certification.



CAPITAL PROGRAM FUND

CAPITAL PROGRAM FUND: COUNTY CAPITAL PROGRAMS

DESCRIPTION

The Capital Improvement Program (CIP) represents those infrastructure improvements needed over the next five years by the County in order to meet existing and future service obligations. In evaluating each of the approved programs, the CIP process takes into account such factors as population growth, economic development concerns, the County's fiscal ability, and the desired service levels. In the end, it is the CIP that reflects the needs and desires of the residents of Culpeper County.

In addition to construction costs, the CIP identifies the estimated impact capital programs will have on the operating budget in future years. Upon completion of construction, many of the capital programs will require operating and maintenance costs. For example, each school will have costs associated with its operation such as teachers' payroll, furniture and heating oil.

The majority of the financing comes from two major sources: long-term borrowing and current revenues (pay-as-you-go financing.) The operating budget is the primary mechanism through which current revenues are appropriated to capital programs.

The amount appropriated for capital programs each year is based on the Capital Improvement Program proposed by the Planning Commission and subsequently approved by the Board of Supervisors at the same time as the current operating budget is approved. Recommendations in subsequent CIP's may result in revisions to the amounts appropriated for specific programs.

What is the Capital Improvements Program?

Capital Improvements Program (CIP): A fiscal planning tool, the CIP assists the locality with the orderly and efficient physical development of a community. It is a five-year plan that identifies needed capital programs, estimates all costs, lists the year when each program should begin, and determines the best method of finance. It is based upon the Comprehensive Plan, another planning tool, which guides decisions about the long-term physical development of a community. [View the CIP here.](#)

Capital Programs: The acquisition or improvement of facilities, equipment or services that are "major" expenditures and have a useful life greater than two years. The local government determines the amount constituting a major expenditure. Culpeper County has determined that financing facilities and equipment during the next 5 fiscal years will be unit costs greater than \$50,000 as set forth in the County's Financial Policies adopted September 3, 2013.

Capital Budget: An annual allocation of funds for capital programs. The capital budget provides for the actual expenditures for those programs which are planned in the CIP.

The Goal of the CIP

The goal of the CIP is to provide a systematic approach to planning and implementing capital programs through the anticipation of future capital facilities needs and the allocation of financial and other resources for these projects.

Financing Methods of the CIP

A range of financing methods exists. Some methods commonly used by the County are:

Current Revenue Financing—Current revenue financing is often referred to as "pay as you go" financing. It is a fiscally conservative method of paying for capital improvements out of current taxes, fees, charges or special assessments, but typically Culpeper uses its unassigned fund balance. The County's adopted financial policies set the unassigned fund balance to be no less than 10% and not to exceed 15% of the General Fund's total operating budget. The FY22 proposed Budget meets these guidelines, when using the projected FY21 year-end fund balance and pulling \$11,463,484 from the fund balance for FY22. Using \$11,463,484 of the fund balance, actually creates an excess of revenues over expenditures in the FY22 proposed budget of \$2,112,101. The FY22 proposed budget recommends these funds be placed in a reserve fund as a revenue sharing match with the Virginia Department of Transportation for the paving of secondary roads within the County.

Reserve Funds—Reserve funds are a variation of “pay as you go” financing. Funds are accumulated in advance for the purchase or construction of capital items. Reserve funds may come from a number of sources such as unexpected surplus in the general fund, money specifically earmarked for future capital needs, or the selling of capital assets.

•General Obligation Bonds—These long-term bonds are backed by the full faith and credit of our local government. Principal and interest is generally paid from the General Fund or transferred from the General Fund to the School Debt fund using annually budgeted current revenues. General Obligation bonds are issued for specific capital improvements, which have useful life expectancies similar in length to the repayment schedule of the bonds issued for the programs. General Obligation bonds may be issued only after voters have approved such issuance through a referendum.

Revenue Bonds (i.e. lease revenue) –This type of bond is issued to pay for revenue producing project facilities such as the construction/renovation of county buildings and then the lease rental payments, subject to annual appropriation, to be made by the county to the Economic Development Authority (EDA). The deed of trust generally includes a security interest in the property on which the building will be built.

State and Federal Aid—Typically, State and Federal funds apply primarily to the airport capital programs.

Other—Other financing methods may include donations or other funds from a particular agency who has interest in the program. For example, the Department of Human Services is using a portion of excess Daycare funds to offset a portion of the cost of the roof replacement at the Galbreath Marshall Building, where the Daycare activities are housed.

The CIP Process

Program requests are submitted at the beginning of the CIP cycle annually to the Department of Development from County departments and agencies. These requests are reviewed with department and agency directors prior to Planning Commission review. Once the Planning Commission has completed their review, a draft is forwarded to the Board of Supervisors. After the Board of Supervisors has reviewed and refined the Capital Improvements Program, a budget public hearing is required. The CIP is normally adopted as a whole in conjunction with the adoption of the budget, annually. The programs as shown in year one of the CIP become the capital budget for that fiscal year. The latter four years of the CIP are a planning tool only and do not reflect a commitment to provide funding.

Benefits of Having a CIP

The CIP integrates planning with the financing of capital and/or public improvements. The advantages to this program include:

- Assistance with the implementation of the adopted Comprehensive Plan;
- Achieving lower costs by avoiding crisis financing, obtaining better interest rates, and taking advantage of State and Federal loans and grants;
- Identifying the need for, and leading to, the acquisition of real estate required for improvements in advance, prior to increases in value or loss to other uses;
- Increase in taxpayer awareness of various capital programs and the costs involved; and
- Planning programs for the future based upon need and the ability to pay.

Administration of the CIP

- In accordance with § 15.2-2239 of the Code of Virginia, the Planning Commission shall prepare and revise annually the Capital Improvements Program.
- The Department of Development is designated as the primary office responsible for formulation of the annual draft Capital Improvements Program.
- All departments and agencies are requested to submit proposed capital improvement programs to the Department of Development in accordance with established administrative procedures.

The CIP Process

- 1) Initiate Program (Annually, each November)
- 2) Determine the Status of Previously Approved Capital Programs
- 3) Determine New Programs to Add to CIP, from input of department heads & Schools
- 4) Prepare Draft CIP
- 5) Planning Commission Review
- 6) Perform Financial Analysis
- 7) County Administrator Review Program Requests in Light of Financial Analysis
- 8) Finalize CIP for Governmental Consideration
- 9) Adopt CIP
- 10) Adopt Capital Budget

The approved Capital Annual Fiscal Plan (first year of the 5-year CIP) for FY 2023 is \$8,403,000 with funding from:

General Government

Revenue Source	FY 2023
General Fund Budget Transfer	\$7,250,000
Other Sources – VDOT rev sharing	\$
Other Sources – DHS fund balance	\$60,000
TOTAL REVENUES	\$7,310,000
Expenditure Category	FY 2023
Buildings & Grounds	\$585,000
IT	\$0
Misc	\$50,000
Parks	\$175,000
Public Safety	\$1,500,000
Public Works - Roads	\$5,000,000
TOTAL EXPENDITURES	\$7,310,000

Due to the implementation of GASB 34, the capital improvement programs related to the enterprise funds (Airport, Landfill and Water & Sewer) are now budgeted within the individual enterprise funds. Details for these programs are included in this section for ease of reference, but are budgeted in the individual funds.

Enterprise Funds

Revenue Source	FY 2023
General Fund Budget Transfer	\$527,600
Other Sources – FAA/DOAV	\$90,400
Other Sources – W&S	\$475,000
TOTAL REVENUES	\$1,093,000
Expenditure Category	FY 2023
Airport	\$113,000
Landfill	\$0
Water & Sewer	\$980,000
TOTAL EXPENDITURES	\$1,093,000

All of the programs adopted in FY 2023 are defined in detail in the pages that follow:

CAPITAL PROGRAM FUND: COUNTY CAPITAL PROGRAMS

<u>Program Name</u>	<u>Description</u>	<u>Need, Benefits Or Impacts If Not Completed</u>	<u>FY 2023 Adopted</u>
<u>GENERAL GOVERNMENT</u>			
BG – CARVER CENTER PARKING LOT	The parking lots in front of and beside the Carver Center need rebuilding. The lots are in rough condition now. Total number of spaces would be 60.	As the Carver Center is further renovated and used by multiple groups; a safe, durable parking surface will be critical. Further investments to expand uses of this facility are currently being planned.	300,000
BG – REPLACE ROOF ON GALBREATH MARSHALL BLDG	Replace the rubber membrane roof on the building.	The current roof and insulation was installed in 2001 and is approaching the end of its useful life. The remaining funds for this project are planned to be supplied through the Human Services budget.	60,000
BG – OPTIONS HOUSE RENOVATION AND ADDITION	Replace two-story addition on the OPTIONS House. The existing addition will be demolished and then rebuilt for program and office space.	The existing two-story addition was constructed years ago and has been deemed unsafe for use by the Building Official. This project will replace that needed space. OPTIONS serves at risk youth and provides evidence based programs and assistance.	225,000
MISC – GRANT MATCHING FUNDS	This money would be used at the discretion of the Board of Supervisors and be designated as grant matching funds. Grant opportunities can arise in which other sourced monies can be leveraged with a county match to advance certain capital projects.	This funding will set aside a certain amount of money to be used at the discretion of the Board of Supervisors as matching grant funds for various projects yet to be determined.	50,000
PARKS – CULPEPER FIELDHOUSE EQUIPMENT	Purchase of equipment for the new Culpeper County Fieldhouse including: gym wall padding, scoring table, scoreboards, volleyball system, fitness and wellness equipment, basketball hoops, etc.	Funding will support proper procurement for the necessary initial equipment needed to operate the Fieldhouse.	175,000
PS – Fire & Rescue Association	The Association has compiled a five-year C.I.P. which will be funded through a combination of sources. A flat County contribution of \$800,000 per year will support Companies 1,2,6,8,9,10,11 and 16 (\$100,000 per company).	Funds will assist all County VFD's with various capital projects. County funds combined with VFD fundraising and grants funds will provide primarily for equipment, but also for facilities improvements. SCBA's (breathing apparatus) will need to be upgraded.	800,000

<u>GENERAL GOVERNMENT</u> <u>Cont:</u> <u>Program Name</u>	<u>Description</u>	<u>Need, Benefits Or</u> <u>Impacts If Not Completed</u>	<u>FY 2023</u> <u>Adopted</u>
PS – Fire & Rescue Additional Capital Projects	The Board of Supervisors will determine year to year where additional monies are needed for Capital Improvement Projects associated with Fire & Rescue needs. For example: Rapidan Fire Department is working towards an additional bay for apparatus storage in FY24 timeframe.	The Board of Supervisors will determine year to year where additional monies are needed for Capital Improvement Projects associated with Fire & Rescue needs.	200,000
PS – COUNTY WIDE CCTV SECURITY SYSTEM UPGRADE AND INTEGRATION	The CCTV upgrade of 7 buildings includes replacing all analog cabling with CAT6 cabling, replacing the current 96 analog cameras with IP digital cameras, replacing 7 DVR's with Network Video Recorders (NVR) stations to store and process images from IP cameras. This also includes software upgrades, and an enterprise server to integrate all cameras to one source.	This project will help maintain safety and security of all County buildings and employees. The system will be under one enterprise server for cameras within County buildings allowing for future expansion, integration and cost savings in power consumption.	500,000
ROADS – FUTURE REVENUE SHARING PROJECTS	50/50 matching funds from VDOT for projects as prioritized by the BOS.	With shortage of state funding for roads, local funding leveraged with revenue sharing funds is one way to continue improving our transportation infrastructure.	5,000,000
TOTAL GENERAL GOVERNMENT	CAPITAL IMPROVEMENT BUDGET	<u>\$7,310,000</u>	

<u>Program Name</u>	<u>Description</u>	<u>Need, Benefits Or Impacts If Not Completed</u>	<u>FY 2023 Adopted</u>
<u>ENTERPRISE FUNDS</u>			
AIR – EAST SIDE TERMINAL AREA PLAN	Area Plan for the east side of the terminal	This terminal area plan is necessary to complete taxiway connector design and any future construction for this part of the Airport.	113,000
W&S – WATER SEWER SYSTEM SCADA UPGRADE	Replace electronic controls for water and sewer equipment installed in 2008.	Equipment is approaching end of life and will no longer be supported and parts will be unavailable.	180,000
W&S – SOMERSET GRAVITY SEWER LINE (CLEVENGERS UTILITY AREA)	Install a gravity sewer line from the Somerset Pump Station under Rt. 229 to an existing sewer and take the Somerset Pump Station offline.	The existing Somerset Pump Station was built in 1995 and needs to be overhauled or replaced with gravity sewer. The pump station rebuild cost is \$375,000. Gravity sewer is now available east of Rt. 229.	800,000
Total Enterprise Fund Capital Improvement Budget			<u>\$ 1,093,000</u>

CAPITAL PROGRAM FUND: COUNTY CAPITAL PROGRAMS

CAPITAL PROJECT FUND: COUNTY CAPITAL PROJECTS

The list on the following pages, contain all projects in the FY 2023-2027 Capital Improvement Program with projected expenditures over the next five years as adjusted for revised project start dates.

Operating Impacts

For the projects listed in the five-year plan that will have operating impacts, we have provided estimates. Not all projects listed in the CIP will have operational impacts. These projects include, Design of the Eastside terminal area at the airport; county roads, which in the Commonwealth of Virginia \ are absorbed into the state system; refurbishing of the Carver Center parking lots; upgrade to the W&S Scada upgrade; or grant matching funds section of the CIP. Other projects which will not produce any additional operating costs are the roof replacement on the main building at the Carver Center and on the Galbreath Marshall Building; or the Somerset gravity sewer line, which will actually reduce operating costs.

Also listed in the CIP is the county's "contribution" to the Fire & Rescue Association's CIP. This funding will not generate any operating impacts to the County, as the assets purchased with this funding, are Fire & Rescue Association assets and maintenance will occur within their various operating budgets.

Buildings and Grounds Projects: The FY23 – FY27 CIP includes, for FY23, funding of: \$300,000 for the Carver Center parking lot, which is requiring refurbishing for the front and side of the building.

The other project under Buildings and Grounds for FY23 is to renovate the Options House. The anticipated operating costs for this project are additional heating and cooling as the additional square footage will have its own HVAC system.

Various Carver Projects – There are various Carver Center projects which have been funded in previous years, the:

VA Cooperative Extension Office – Conversion of Classrooms to Office Space

This project was funded in FY21 and the renovation will provide the Extension office the space they need while moving their base from 155 W. Davis St. to the Carver Center. The renovation of 3,900 square foot will convert three (3) classrooms to nine (9) offices and renovate an additional classroom. Estimated operating costs for electric, heat and cleaning will be approximately \$52,000/year. However, due to COVID, this project has not yet begun.

Carver Kitchen project/Kitchen Equipment – these 2 projects go "hand in hand." The Kitchen project itself is grant funded and the grant funding has been awarded through the Department of Housing and Community Development; the expected completion date is October 2023. The Kitchen equipment project, the county is still awaiting the award announcement on the grant, this is through a program through the Commonwealth of Virginia called "GOVA."

Carver Roof Replacement Project – this project would ensure a new roof on the main building at the Carver complex; which would be funded with a federal USDA grant and local funding.

Carver Window Replacement Project – this would ensure new windows for the main building – this is a locally funded project.

Outdoor Classroom/Pergola – through a "Keep PA Clean" grant, issued by Giant Foods, the county secured funding to complete an outdoor classroom/pergola at Carver. The project has not yet been started.

Name Restoration Project – Funding from the “Miscellaneous” section of the CIP will be used to cover this project. The project will clean and turn the stones at the top/front of the school to uncover the original name of the school – George Washington Carver School. This project has not yet begun.

Carver Center Auditorium – The Carver Center Auditorium is equipped with a stage and audience seating that could be used for community events after some updates to the ceilings, lighting, egress, and HVAC systems.

Future Buildings and Grounds projects include additional milling and paving at the Sports Complex; removing underground storage tanks at 1835 Industry Drive (DHS Building); and setting aside funding for future office space. There would be no operating impacts on these projects. Security improvements to the Courthouse are slated to start in FY24 and carryover to FY25, the annual operating costs associated with this project are estimated at approximately \$95K/year. These include access controls and CCTV and the cost of 1 new personnel to be under the purview of the Sheriff. The final project is a courthouse renovation/expansion slated for FY27. Estimated operating impacts for this type of project are currently factored at approximately \$1.5M – this would include new personnel for general maintenance as well as Sheriff’s deputies; and other general/maintenance costs related to a 40,000 sq building.

Parks and Recreation Projects: The County CIP is anticipating funding to pursue the development of a variety public amenities to be constructed within our parks. FY23 includes the funding of \$175,000 for the purchase of equipment at the new Culpeper County Fieldhouse, which would include gym wall padding; scoring table; scoreboards; volleyball system; fitness & wellness equipment & basketball ho

In the coming years, the Parks & Recreation Department expects to see an increase in the overall operating costs for our parks due to site improvements and an estimated increase in public usage. These additional expenses may include, but may not be limited to; park maintenance, sanitation rentals, park signage, and more.

Water & Sewer Fund:

The project of upgrading the W&S System Scada is not expected to produce any additional operating costs; the service will be completed by a contractor and no further costs should be involved. The installation of the gravity sewer line from the Somerset pump station is not expected to produce any additional operating costs, in fact, it will allow the county to decommission the Somerset Pump Station, eliminating operating & maintenance costs for the backup generator, pumps and monitoring systems and allow for the cancelation of electric service, thereby reducing operating costs.

Airport Fund:

As stated above, the design of the terminal area plan is necessary to complete the taxiway connector design and any future construction on the Eastside of the Airport, however, at this time, will not generate any new operating costs.

Future Airport projects include construction of the NE Taxiway connector; and the design of the NE apron expansion. There would be no operating impacts of any significance for these projects. The one project which is currently slated to start in FY26 and carryover to FY27 is the construction of a terminal facility. This project would create an operating impact on the Airport; however, at this time, the exact costs are unknown.

Following is a chart outlining the anticipated additional annual operating costs of the projects described above:

Project Name	FY2024	FY2025	FY2026	FY2027
IT infrastructure upgrades	86,265	86,265	86,265	86,265
<u>Public Safety:</u>				
EoC/EMS Bldg Expansion	50,000	50,000	50,000	50,000
<u>Buildings & Grounds:</u>				
Extension Office to Carver Center	52,000	52,000	52,000	52,000
Kitchen Project Carver	25,000	25,000	25,000	25,000
Options Renovations	500	500	500	500
<u>Parks & Recreation:</u>				
Equipment - Fieldhouse	0	7,500	7,500	7,500
New fieldhouse	197,218	197,218	197,218	197,218
Totals	<u>410,983</u>	<u>418,483</u>	<u>418,483</u>	<u>418,483</u>
personnel	142,118	142,118	142,118	142,118
operating	<u>268,365</u>	<u>275,865</u>	<u>275,865</u>	<u>275,865</u>
Totals	<u>410,983</u>	<u>418,483</u>	<u>418,483</u>	<u>418,483</u>

FY 2023-2027 FIVE-YEAR CAPITAL IMPROVEMENT PROGRAMS

GENERAL GOVERNMENT							
PROGRAM NAME	CIP TYPE	TOTAL PROGRAM COST	FY2023	FY2024	FY2025	FY2026	FY2027
CARVER CENTER PARKING LOT	B&G	300,000	300,000	0	0	0	0
SPACE FOR ADDITIONAL COUNTY OFFICES	B&G	500,000	0	100,000	100,000	100,000	0
MILL AND PAVE SPORTS COMPLEX PARKING LOT(PORTION)	B&G	150,000	0	75,000	0	0	0
REPLACE ROOF ON MAIN BLDG CARVER CENTER	B&G	650,000	0	200,000	0	0	0
REPLACE ROOF ON GALBREATH MARSHALL BLDG	B&G	300,000	60,000	60,000	60,000	0	0
OPTIONS HOUSE RENOVATION AND ADDITION	B&G	225,000	225,000	0	0	0	0
REMOVE UNDERGROUND STORAGE TANKS-HUMAN SERVICES BLDG	B&G	75,000	0	75,000	0	0	0
SECURITY IMPROVEMENTS TO THE COURTHOUSE	B&G	1,000,000	0	500,000	500,000	0	0
COURTHOUSE EXPANSION/RENOVATION	B&G	10,000,000	0	0	0	0	10,000,000
CARVER CENTER SECOND FLOOR RENOVATIONS (INCL ELEVATOR)	B&G	2,000,000	0	0	1,765,000	0	0
CARVER CENTER AUDITORIUM	B&G	500,000	0	0	0	500,000	0
IT UPGRADES-IMPLEMENTATION	IT	846,000	0	100,000	100,000	100,000	100,000
FINANCIAL SOFTWARE UPGRADE	IT	2,000,000	0	400,000	400,000	400,000	800,000
GRANT MATCHING FUNDS	MISC	355,000	50,000	50,000	50,000	50,000	0
CULPEPER FIELDHOUSE EQUIPMENT	PARKS	175,000	175,000	0	0	0	0
MT. RUN LAKE PARK IMPROVEMENTS	PARKS	2,965,400	0	0	486,000	322,000	2,027,400
SPILMAN PARK IMPROVEMENTS	PARKS	149,000	0	139,000	0	0	0
CULPEPER SPORTS COMPLEX ATHLETIC FIELD LIGHTING AND IMPROVEMENTS	PARKS	2,150,000	0	150,000	0	0	0
LENN PARK IMPROVEMENTS	PARKS	165,000	0	0	129,730	0	0
FIRE & RESCUE ASSOC	PS	4,800,000	800,000	800,000	800,000	800,000	800,000
FIRE & RESCUE ADDITIONAL CAPITAL PROJECTS	PS	1,200,000	200,000	200,000	200,000	200,000	200,000
NEW EMS BUILDING	PS	1,200,000	0	0	0	1,200,000	0
COUNTY WIDE CCTV SECURITY SYSTEM UPGRADE AND INTEGRATION	PS	500,000	500,000	0	0	0	0
FUTURE REVENUE SHARING PROJECTS	ROADS	45,000,000	5,000,000	5,000,000	15,000,000	5,000,000	15,000,000
GENERAL GOVERNMENT TOTAL		77,205,400	7,310,000	7,849,000	19,590,730	8,672,000	28,927,400

ENTERPRISE FUNDS:

PROGRAM NAME	CIP TYPE	TOTAL PROGRAM COST	FY2023	FY2024	FY2025	FY2026	FY2027
EAST SIDE TERMINAL AREA PLAN	AIR	113,000	113,000				
NE TAXIWAY CONNECTOR – CONSTRUCTION	AIR	800,000	0	800,000	0	0	0
AIRPORT TERMINAL FACILITY – CONSTRUCTION	AIR	3,500,000	0	0	0	1,750,000	1,750,000
NE APRON EXPANSION – DESIGN	AIR	325,000	0	0	325,000	0	0
RE-GRADE LANDFILL CAP	PW-LAND	200,000	0	200,000	0	0	0
SOMERSET GRAVITY SEWER LINE(CLEVENGERS UTILITY AREA)	W&S	800,000	800,000	0	0	0	0
CONNECT WILLOW RUN WELLS TO THE AIRPARK WATER SYSTEM	W&S	200,000	0	200,000	0	0	0
REPLACE MEDIA IN WATER TREATMENT PLANT FILTERS	W&S	160,000	0	160,000	0	0	0
REPLACE AIRPARK SEWAGE TREATMENT PLANT MEMBRANE	W&S	600,000	0	600,000	0	0	0
WATER SEWER SYSTEM SCADA UPGRADE	W&S	180,000	180,000	0	0	0	0
PAINT CLEVENGERS ELEVATED WATER TANK	W&S	500,000	0	300,000	200,000	0	0
WATER LINE EXTENSION TO COUNTY PROPERTY (TM 31-73B1)	W&S	840,000	0	0	840,000	0	0
CLEVENGERS RAW WATER LINE	W&S	850,000	0	0	850,000	0	0
BRANDY STATION SEWER LINE	W&S	2,500,000	0	0	2,500,000	0	0
ENTERPRISE FUNDS TOTAL		11,568,000	1,093,000	2,260,000	4,715,000	1,750,000	1,750,000
TOTAL CAPITAL PROGRAMS		88,773,400	8,403,000	10,109,000	24,305,730	10,422,000	30,677,400

ENTERPRISE FUNDS

ENTERPRISE FUND: AIRPORT



MISSION

To provide: an engine for economic development; a transportation hub for business and the general population of Culpeper County and the surrounding communities; and the very best general aviation facilities and services.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered, #3 Carry out the vision & mission of the Board of Supervisors

Inclusive Community #1 Encourage a community that welcomes diversity and inclusion, #2 Develop a culture that promotes innovation

Infrastructure #1 Provide the necessary infrastructure to support business development consistent with the Comprehensive Plan, #2 Attract a wide spectrum of businesses

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment

Short – Term Goals BOS

-Secure funding to construct improvements, including a new Airport Terminal and T-hangars to Promote Economic Development.

DESCRIPTION

The Culpeper Regional Airport provides aviation services to the community through maintenance of facilities and services and to attract business development. Opened in 1968, the airport is a full service airport catering predominately to corporate and personal aircraft users. We offer a complete range of aviation services including aircraft fueling, maintenance, and flight school. The County owns 130 T-Hangars, 7 Jet Pods, 2 corporate hangars and has 2 hangar site pads available for development. The airport has a full parallel taxiway, and a tie-down/ramp area of 25,000 sq. ft. The runway is 5,000 ft in length with a parallel taxiway capable of accommodating Gulf Stream class jets.

(Airport cont.:)

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	277,215	287,043	322,539	357,168	10.74%
Operating	599,259	662,045	583,130	641,450	10.00%
Capital	3,272,175	737,225	2,498,086	263,456	-89.45%
Total	4,148,649	1,686,313	3,403,755	1,262,074	-62.92%
Full Time Staff	2	2	2	2	

	FY19	FY20	FY21	FY22	FY23	Chg
Airport – full time staff details	2	2	2	2	2	0
Airport Manager/Director	1	1	1	1	1	
Operations Manager	1	1	1	1	1	

GOALS & PERFORMANCE MEASURES

To increase revenue at the airport.

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Hangar Occupancy Rate	100%	100%	100%	100%	100%
Tie-Down Occupancy Rate	20%	14%	14%	20%	14%
Aircraft fueled	2,956	3,039	3,441	3,100	3,200
Total Revenue	\$924,652	\$1,033,618	\$1,453,211	\$1,047,925	\$1,250,372

Notes | Total revenue includes hangar rental, fuel sales, and miscellaneous revenue

To increase non-revenue funding

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Grant funding (State and Federal)	\$23,515	\$48,743	\$13,030	\$22,528	\$25,188

Notes | Maintenance/Security grant funding only included here.

To increase the community's awareness of the Airport and it's many opportunities through advertising and open houses.

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Open House/Air Show attendance	8,000*	9,000*	*** AOD only event	5,000*	7000*
Airport ads placed	10	10	0	10	10
Community service announcements	10	10	0	10	10

Notes | * These amounts are estimated values: **Inclement Weather ***COVID-19

Improve Customer Service through quality initiatives and training programs

Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Customer Satisfaction Index Survey Responses	0**	0**	0***	0**	0**
Employee Training programs conducted	12	10	14	12	12

Notes |

- The Customer survey questionnaire cards were started in February 2008
- Training programs are conducted during the monthly staff meetings and on an as needed basis.
- **No new cards were issued at this time; ***COVID-19

(Airport cont.)

FUTURE ISSUES



We will see several projects come to fruition this year. To continue our growth and build additional nested hangars we will be constructing our Greenhouse Road extension, erecting additional apron lighting and designing a northeast taxiway connector. In order for a general aviation airport to survive and grow, you must have proper infrastructure and a proper mix of private and corporate flyers. In early 2021, the airport welcomed, PHI Air Medical to the airfield. Having an advanced life support helicopter based here at the airport benefits those that live and travel in the local region. Working with PHI to get them established on the airfield and with possibilities for expansion on their future services is promising. In concert with the local Emergency Services Department and Economic Development, the airport is expanding to better serve the community.

The community outreach program at the airport centers around the annual air fest held in October. The Air Fest Foundation undertakes a tremendous effort focused on providing a free family oriented educational event every year. The general public can come to the airport and see for themselves what it is all about. The Air Fest coupled with a STEM program, NATA Formation Flying Clinic, and the award-winning Potomac flight make up an entire week of Aviation promotion here at the airport every October. Another exciting event that Culpeper Airport has hosted is the award winning 70th Anniversary of VE Day in 2015 and the 75th Anniversary in September of 2020. Despite COVID-19, this event went on as planned with an extra focus on safety and distancing. This event and any event that we host brings business into the Town and County through the restaurants, lodging, shopping and vehicle rentals. This is all a part of our interconnectivity and the affects have yet to be realized.

Our customers are at the heart of everything we do. They support the airport and aviation. It is our responsibility to provide them with a safe and working facility. With the majority of the hangars at the airport approaching 30 years or older as well as our fuel farm the airport infrastructure is starting to require additional maintenance other than just preventative. The fueling infrastructure including the trucks will require replacing or a tremendous overhaul. We have been dealing with a number of electrical as well as just age-related issues with the fuel farm and the Jet truck was just replaced in early 2017 and the AVGAS truck was “new” in 2007. The runway and taxiway asphalt received new striping and crack sealing in 2014, however according to our pavement management study conducted by the VDOA there are other pavement areas on the field that need addressing. Our AWOS system was updated in 2015 to bring it into compliance with the operating system, but will need constant updating as technology advances. The PAPI system on the approach end of Runway 04 was replaced with an LED system which is technology that all of our lighting systems will need to be replaced with in future years. Over the summer of 2020 our Compass Rose was resurveyed and repainted for the pilots. A new point-of-sale system will soon replace an outdated system, assisting customers and employees greatly. Maintenance requests and time management are top priorities at the airport as they affect our ability to perform good customer service. As we embark on a post-COVID era, we are ever thankful that our customers continue to support the airport, for they are at the heart of everything we do.

Culpeper Air Fest – Fun for all!



(Airport cont.:)



Marine One visits Culpeper Airport





<i>(Environmental Services – Solid Waste and Recycling cont.)</i>					
Provide safe disposal services for commercial and residential customers.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Safety Incidents per year	5	4	2	0	0
Notes	A <i>safety incident</i> is defined as any accident that resulted in property loss or personal injury related to solid waste processing or recycling.				

Provide reliable, convenient services with excellent customer service.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number of Customer Service Complaints	2	2	2	0	0
Notes	A <i>complaint</i> is an expression of dissatisfaction conveyed to a County employee acting in his/her official capacity, whether or not action is taken to resolve it. Complaint may be communicated orally or in writing. To clarify, a complaint is a request for action, whereas an inquiry is a request for information.				

Provide accurate bills to customers.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Number of error driven billing adjustments	2	0	1	0	0
Number of voided transactions	249	243	396	0	0
Notes	<p>1) An <i>Error driven billing adjustment</i> is an adjustment to a customer's charges resulting from an error on the original bill actually sent to the customer, regardless of cause and including all such discoveries made by the staff, customer, or third party. Errors include all of those under control of Environmental services including weight tickets, data entry, and calculations or computer programming.</p> <p>2) A <i>voided transaction</i> is any transaction in WINVRS that is cancelled for any reason prior to billing.</p>				

Improve the efficiency of the County Recycling program.					
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target
Recycling cost per ton	-2.66	42.18	21.22	35.00	38.48
Notes	<p><i>Recycling cost per ton</i> is calculated by dividing the total tonnage recycled through the County's recycling program divided by the total operating and maintenance cost for the recycling program.</p> <p><i>*See under Future Issues below</i></p>				

FUTURE ISSUES

A decline in commodity prices for recycled materials is reducing the marketability of recycle materials and consolidation in the local solid waste collection industry is reducing options for transportation and disposal in our area. The County's contract for solid waste disposal services expires in 2023. Based on recent bids in neighboring localities for similar services, we expect our disposal expenses to increase when we bid the contract in 2023 unless market conditions change.

Our lease for the Lignum Residential Drop-off Center was renewed May 3, 2022, therefore we do not have to pursue alternative location. Traffic volume at the Residential Convenience Center is increasing. Within the next five years we will need an additional residential collection site in the County to accommodate customers.

ENVIRONMENTAL SERVICES WATER and SEWER



MISSION

Our mission is to provide safe, reliable, high quality drinking water to our customers and effective wastewater treatment in compliance with our permits to protect the environment.

Supports Strategic Goals:

Administration of Government #1 Responsible management of County resources, #2 Provide effective programs, efficiently managed and professionally delivered

Natural Resources #1 Maintain and improve our natural environment, #2 Increase collaboration with our regional partners to recognize each other's needs to share our natural resources

Quality of Life #1 Promote and encourage a safe, prosperous, and healthy environment

DESCRIPTION

The Department of Environmental Services operates the water and sewer systems at the Culpeper Industrial Airpark, Emerald Hill Elementary School and Clevenger's Corner, and the sewer system in Mitchells, Virginia. The County relocated the Greens Corner WWTP to the Airpark in 2016 which expanded treatment capacity from 25,000 GPD to 100,000 GPD.

FINANCIAL DATA

	FY20 Actual	FY21 Actual	FY22 Adopted	FY23 Adopted	% of Change from FY22
Personnel	544,610	535,660	824,014	941,886	14.30%
Operating	767,830	820,360	1,124,065	1,142,055	1.60%
Capital	133,925	232,765	182,500	1,106,500	506.30%
Total	1,446,365	1,588,785	2,130,579	3,190,441	49.75%
Full Time Staff	8	8	8	8	

	FY19	FY20	FY21	FY22	FY23	Chg
Environmental Services - W&S— Full time staff details	7	8	8	8	8	0
Chief Water/Wastewater Operator	1	1	1	1	1	
Water / Wastewater Plant Operator	4	5	5	5	5	
Lab Manager	0	0	0	0	0	
Maintenance Technician II	1	1	1	1	1	
Project Manager	1	1	1	1	1	

GOALS & PERFORMANCE MEASURES

Maximize the efficiency of the water and wastewater systems						
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target	
Operating and Maintenance Cost per MG – Airpark	\$.032	.029	.033	.060	.050	
Operating and Maintenance Cost per MG – Emerald Hill	\$.029	.027	.040	.045	.051	
Operating and Maintenance Cost per MG – Clevenger's Corner	\$.020	.021	.018	.022	.023	
Notes	1) <i>Operating and Maintenance Cost per MG</i> = Total O&M costs/total volume processed during the reporting period in MG					
Provide reliable, accurate convenient services with excellent customer service.						
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target	
Number of Customer Service Complaints	0	0	0	0	0	
Number of error driven billing adjustments	0	0	0	0	0	
Notes	1) A <i>complaint</i> is an expression of dissatisfaction conveyed to a County employee acting in his/her official capacity, whether or not action is taken to resolve it. Complaint may be communicated orally or in writing. To clarify, a complaint is a request for action, whereas an inquiry is a request for information.					
	2) An <i>Error driven billing adjustment</i> is an adjustment to a customers charges resulting from an error on the original bill actually sent to the customer, regardless of cause and including all such discoveries made by the staff, customer, or third party. Errors include all of those under control of Environmental services including meter readings, data entry, and calculations or computer programming.					
Maintain compliance with all Permits and Regulations.						
Performance Measures	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Target	FY23 Target	
Regulatory Compliance Violations						
-Emerald Hill	1	0	0	0	0	
-Carver Center	0	0	0	0	0	
-Airpark	1	2	1	0	0	
-Clevengers	1	0	0	0	0	
Notes	Noncompliance refers to an exceedance of any applicable regulatory standard in the permit or regulations governing water and wastewater regardless of the cause and including all such discoveries made by staff, or third parties.					

FUTURE ISSUES

The County drilled a public water supply well in western Culpeper to serve residences near the closed landfill. Design is complete and we anticipate bidding the project in FY2023.

The Clevenger's Corner development was sold in 2019 and the current owner is building Phase 1 consisting of 116 residential units. The developer plans to build an additional 125 units per year which will require additional personnel to perform customer service related functions and construction inspections.

COMPONENT UNIT

COMPONENT UNIT: SCHOOLS (EDUCATION)



Culpeper County Public Schools

Our Vision

In Culpeper County Public Schools, every student will be inspired, empowered, and educated for success.

Our Mission

CCPS will provide a pathway for all students to be successful in college, careers and citizenship.

Our Belief Statement

We believe our mission can best be achieved by;

- partnering with families and the community;
- addressing the intellectual, emotional, social and physical needs of the learner;
- valuing a strong work ethic; and
- embracing diversity.

Our Goals

1. CCPS students will experience academic success through engaging and challenging curriculum and innovative instructional strategies focused on development of content knowledge, communication skills, collaboration skills, career readiness, creative & critical thinking, and local/global citizenship.
2. CCPS will communicate frequently and clearly at all levels which includes strategies to assist with family engagement, community relations, and consistent messaging.
3. CCPS will recruit, develop, and retain quality administrators, teachers and staff.
4. CCPS will provide and expand on career and technical education opportunities for students based upon workforce needs.
5. CCPS will provide a safe and secure learning environment.
6. CCPS will provide facilities that support and promote quality instruction.

Short-Term Initiatives

- To embed 21st Century skills into the core curriculum.
- To prepare students for their post high school plans.
- To continue our search of innovative cost-saving measures.
- To retain a high quality workforce.

On the pages that follow is a discussion of enrollment and Average Daily Membership (ADM) which drive both sides of our balanced budget, a summary of revenues, a summary of expenditures, summary of major changes by fund for revenues, a summary of major changes by fund for expenditures, a staffing summary listing personnel changes, a discussion on compensation changes, a summary of our capital improvement plan and a brief discussion on school debt.

ENROLLMENT

Due to the significant impact on both revenues and expenditures of the school budget, determining conservative projected with Average Daily Membership (ADM) and enrollment figures require consideration of several different sources. It is important to not confuse Enrollment with Average Daily Membership (ADM). Enrollment refers to the total number of students enrolled in the school system for which CCPS must provide enough staff to teach all enrolled students. Average Daily Membership (ADM) takes into account the number of days students are enrolled, number of days students attend school and the number of days school is in session. Average Daily Membership (ADM) determines the number of students for which we receive funding from the state.

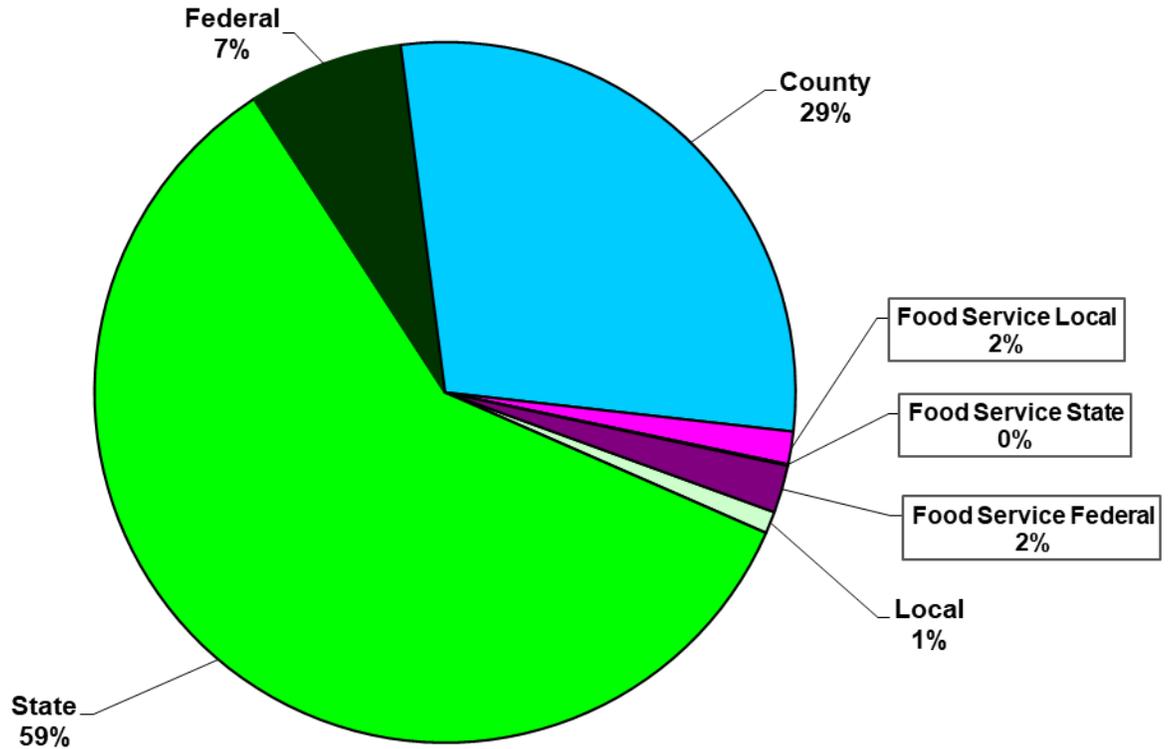
Source	Enrollment
CCPS End of Year Enrollment March 2020 (COVID 19)	8305
CCPS End of Year Enrollment 2021	8157
CCPS Enrollment March 2022	8233
VDOE Projected FY 2023 Enrollment	8265
Demographics Enrollment Projections by Grade (2017 Weldon Cooper)	8109

In a normal year, we historically utilize a cohort method with normal class progression and 1-2% enrollment growth to determine enrollment. However, due to COVID-19, we experienced significant enrollment loss in FY2020. In FY 2021, we delayed our start date by three weeks and opened with a hybrid model. Our enrollment at the end of FY 2021 was 8157 for an enrollment loss of 148 students, with the bulk of those students opting for home schooling. In FY 2022, we returned to a full five day school week. We have conservatively chosen to select the enrollment projection from Virginia Department of Education as our enrollment and ADM number.

AVERAGE DAILY MEMBERSHIP (ADM)

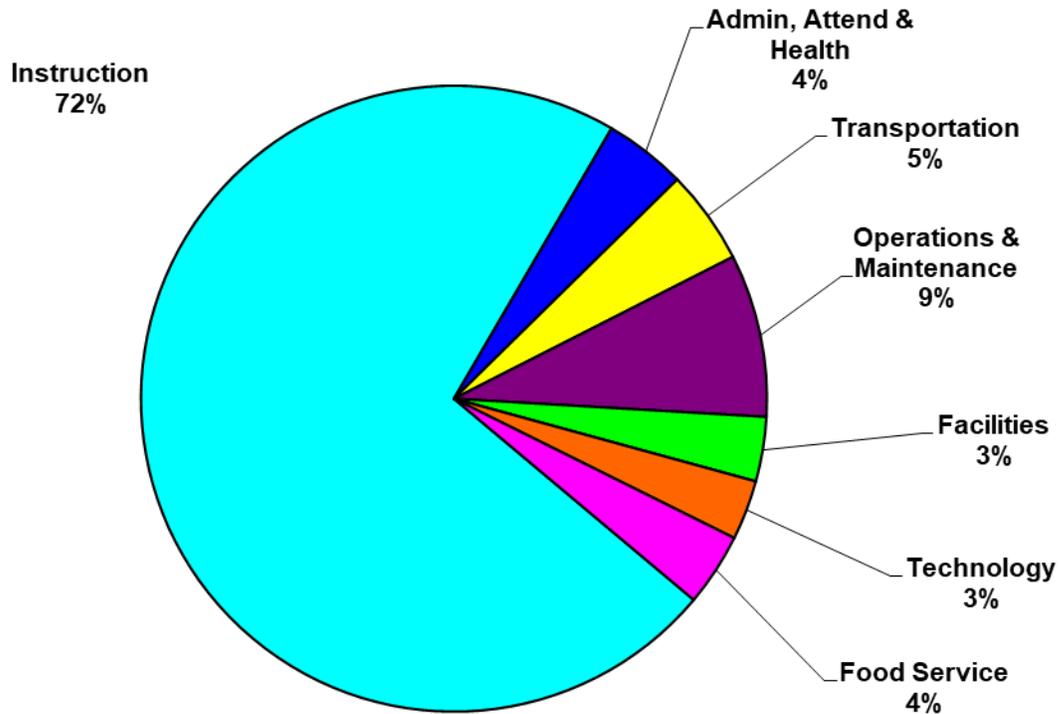
For FY 2023, projected Average Daily Membership (ADM) is based on the VDOE Projected enrollment instead of the normal cohort method, resulting in an ADM estimate of 8,265 students.

TOTAL REVENUES FY 2023



	<i>FY 2020 Actual</i>	<i>FY 2021 Actual</i>	<i>FY 2022 Adopted</i>	<i>FY 2023 Adopted</i>	<i>\$ Chg Inc(Dec)</i>	<i>% Chg Inc(Dec)</i>
<u>SCHOOL OPERATING FUND</u>						
<i>Revenue From Local Sources</i>	1,377,439	425,316	1,186,796	1,186,796	0	0.0%
<i>Revenue From Commonwealth</i>	52,041,615	54,781,576	58,420,833	68,977,569	10,556,736	18.1%
<i>Revenue From Federal Government</i>	4,386,208	6,885,207	6,047,750	8,325,861	2,278,111	37.7%
<i>Transfers from Local Government</i>	29,031,716	30,036,332	33,127,765	33,546,086	418,321	1.3%
<i>SCHOOL OPERATING REVENUES</i>	<u>86,836,978</u>	<u>92,128,431</u>	<u>98,783,144</u>	<u>112,036,312</u>	<u>13,253,168</u>	<u>2.4%</u>
<u>SCHOOL FOOD SERVICES FUND</u>						
<i>Revenue From Local Sources</i>	1,163,379	101,868	1,753,745	1,753,745	0	-4.4%
<i>Revenue From Commonwealth</i>	43,873	43,301	76,470	79,943	3,473	-16.4%
<i>Revenue From Federal Government</i>	1,937,900	1,145,793	2,446,250	2,553,368	107,118	9.0%
<i>SCHOOL FOOD SERVICE REVENUES</i>	<u>3,145,152</u>	<u>1,290,962</u>	<u>4,276,465</u>	<u>4,387,056</u>	<u>110,591</u>	<u>2.7%</u>
TOTAL REVENUES	89,982,130	93,419,393	103,059,609	116,423,368	13,363,759	<u>2.4%</u>

TOTAL EXPENDITURES FY 2023



<u>SCHOOL OPERATING FUND</u>	<i>FY 2020 Actual</i>	<i>FY 2021 Actual</i>	<i>FY 2022 Adopted</i>	<i>FY 2023 Adopted</i>	<i>\$ Chg Inc(Dec)</i>	<i>% Chg Inc(Dec)</i>
Instruction	67,855,181	67,563,840	76,528,622	84,166,864	7,638,242	10.0%
Administration, Attendance, & Health	3,776,973	4,080,931	4,778,864	4,937,064	158,200	3.3%
Pupil Transportation Services	4,631,257	3,977,514	5,192,300	5,667,467	475,167	9.2%
Operation and Maintenance Services	7,735,032	8,134,641	9,186,956	9,793,907	606,951	6.6%
Facilities	51,385	54,060	55,082	3,876,239	3,821,157	6937.2%
Technology Instruction	2,921,818	4,334,132	3,041,320	3,594,771	553,451	18.2%
<i>SCHOOL OPERATING FUND</i>	<i>86,971,645</i>	<i>88,145,118</i>	<i>98,783,144</i>	<i>112,036,312</i>	<i>13,253,168</i>	<i>13.4%</i>
<u>SCHOOL FOOD SERVICES FUND</u>						
School Food Services	3,489,737	2,313,838	4,276,465	4,387,056	110,591	2.6%
<i>SCHOOL FOOD SERVICES FUND</i>	<i>3,489,737</i>	<i>2,313,838</i>	<i>4,276,465</i>	<i>4,387,056</i>	<i>110,591</i>	<i>2.6%</i>
<i>TOTAL EXPENDITURES</i>	<i>90,461,382</i>	<i>90,458,955</i>	<i>103,059,609</i>	<i>116,423,368</i>	<i>13,363,759</i>	<i>13.0%</i>

SUMMARY OF MAJOR REVENUE CHANGES

SCHOOL OPERATING FUND

Revenue from Commonwealth

Governor's Budget HB30 and SB30 12/16/21 (Projected ADM 8265) 10,556,736

Revenue from Federal Government

CARES Funding Increases 2,319,203

Title I Decrease -41,092

Transfers from Local Government

Funding Request 418,321

TOTAL SCHOOL OPERATING FUND 13,253,168

SCHOOL FOOD SERVICES

Revenue From Commonwealth

Governor's Budget HB30 and SB30 12/16/21 (Projected ADM 8265) 3,473

Revenue From Federal Government

Increased Free & Reduced Population 107,118

TOTAL SCHOOL FOOD SERVICES FUND 110,591

TOTAL REVENUE INCREASES (DECREASES) 17,678,910

SCHOOL OPERATING FUND

State Revenue

State Revenue is determined by the State of Virginia's direct aid entitlement calculation tool that specifies how much revenue each locality across the State will receive. This calculation tool is based on several key factors, including local composite index, average daily membership, per pupil amounts, average teacher salary, and census counts. It is important to understand that CCPS does not control State Revenue. When changes to the State budget are passed by the general assembly, only then is the calculation tool revised by the State.

The local composite index decreased from 0.3741 to 0.3594 on the 2023/2024 biennial budget. The Governor's Introduced Budget (House Bill 30/Senate Bill 30) was issued on December 16, 2021 resulting in an increase in state aid for FY 2023 of \$10,556,736.

Federal Revenue

The federal government issued funding for several CARES and ARP grants, listed below. CCPS anticipates total increase in Federal revenue of \$2,278,111 in FY 2023.

NEW CARES/ARP FUNDING	AMOUNT
ESSER III Mentor Teacher Funds	19,038
ARP Homeless II Grant	30,000
ESSER III Set Asides Before/After School Programs and Unfinished Learning	156,789
ESSER II/GEER II Bus Driver Incentive Grant	13,682
IDEA Part B 611 ARP Flowthrough	271,651
ESSER III	2,924,019
Title I Decrease	-41,092
ESSER II FY 22 Budget	-2,176,527
ESSER II FY 23	1,080,551
Total	2,278,111

Transfers from General Government

The CCPS request for funding from the locality was \$418,321. The Board of Supervisors voted to allocate the use of FY 2021 audited unspent funds of \$5,758,920 used for FY 2023 Capital Projects.

SCHOOL FOOD SERVICES FUND**Local Revenue**

Our current meal price is \$2.70 for elementary and \$3.00 for secondary. Local revenue is expected to remain the same for FY 2023.

State Revenue

Again, State Revenue is determined by the State of Virginia's direct aid entitlement calculation tool that specifies how much revenue each locality across the State will receive. Amounts for the School Food Services Fund include the categorical School Lunch Program and the lottery funded School Breakfast program.

A School Meals Expansion program was added in FY 2022 to reduce or eliminate the cost of school breakfast and lunch for students eligible for reduced price meals under the National School Lunch Program and School Breakfast Program. The School Lunch Program had a slight increase of \$3,374 and the new School Meals Expansion Program and School Breakfast Program remained the same.

Federal Revenue

Federal Revenue is expected to increase by \$107,118 due to anticipation of the Community Eligibility Provision and increased free and reduced population.

In FY 2021 and FY 2022, as a result of the pandemic, CCPS as a district decided to provide free meals to all families. For FY 2023, the Community Eligibility Provision (CEP) will be effective. The CEP is a non-pricing meal service option for schools and school districts in low-income areas. CEP allows the nation's highest poverty schools and districts to serve breakfast and lunch at no cost to all enrolled students without collecting household applications. Instead, schools that adopt CEP are reimbursed using a formula based on the percentage of students categorically eligible for free meals based on their participation in other specific means-tested programs, such as the Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF).

SUMMARY OF MAJOR EXPENDITURE CHANGES

SCHOOL OPERATING FUND

INSTRUCTION

Change H SA Contribution	173,000
Health Insurance 4% Shared Increase	271,147
Salary Increases	3,344,823
Substitute Increase	174,812
Supplement Scale Increase 5%	72,638
Stipend/Other Increases	457,188
New Positions	1,013,678
CARES II 2nd Year	-622,153
CARES III 2nd Year	2,255,309
CARES/Other Funding	477,478
VIRP Savings	-80,640
Materials	109,195

7,638,242

ADMINISTRATION, ATTENDANCE, AND HEALTH

Change H SA Contribution	7,000
Health Insurance 4% Shared Increase	11,352
Salary Increases	140,153
New Positions	54,807
CARES II 2nd Year	-191,273
CARES III 2nd Year	43,161
Materials	93,000

158,200

PUPIL TRANSPORTATION SERVICES

Change H SA Contribution	11,500
Health Insurance 4% Shared Increase	24,807
Salary Increases	120,417
CARES III 2nd Year	74,479
CARES/Other Funding	13,682
Materials	230,282

475,167

OPERATION AND MAINTENANCE SERVICES

Change H SA Contribution	16,500
Health Insurance 4% Shared Increase	25,920
Salary Increases	147,910
CARES III 2nd Year	206,932
Materials	209,689

606,951

FACILITIES

School Construction Funding	3,821,157
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3,821,157

TECHNOLOGY INSTRUCTION

Change H SA Contribution	6,500
Health Insurance 4% Shared Increase	8,195
New Positions	87,936
Salary Increases	110,457
Stipend/Other Increases	18,775
CARES II 2nd Year	-60,000
CARES III 2nd Year	121,588
Materials	260,000

553,451

TOTAL SCHOOL OPERATING FUND

13,253,168

SCHOOL FOOD SERVICES

SCHOOL FOOD SERVICES

Change H SA Contribution	3,500
Salary Increases	92,157
Materials	14,934

TOTAL SCHOOL FOOD SERVICES FUND

110,591

TOTAL EXPENDITURE INCREASES (DECREASES)

13,363,759

SCHOOL OPERATING FUND

Instruction

- CCPS increased the employer contribution on the H SA from \$2,000 to \$2,500.
- CCPS self-funded Health insurance increased by 4%.
- Virginia Retirement System (VRS) and Group Life rates did not change for FY 2023.
- For FY 2023, the teacher step scale increased by 5% and provided a step increase for an average 6.3% increase. Administrative, Certified Range and Open Range scales received a 5% increase.
- Part time staff rates were also adjusted to reflect compliance with minimum wage laws.
- Last increase for our substitute scale was in FY 2018. A study was done on surrounding locality substitute pay and have increased the scale for FY 2023 for a total of \$174,812.
- The categorical supplement scale for coaches increased the scale base to be the new teacher starting salary for FY 2023 for an increase of \$72,638.
- Our stipends were changed to reflect practices of other localities or to reflect equitable changes: critical needs stipend was changed from giving additional years of experience to a flat stipend of \$3,000, school counselors, psychologists, behavior specialists and speech pathologists were included in critical needs shortage area, added a new Virginia Alternative Assessment Program (VAAP) stipend for Special Education Para educators of \$3,000, increased Mentor Teacher pay from \$300 to \$500 (had not been changed in over 15 years) and added a new Mentor Para educator program of \$250.
- In FY 2023, we will hire 13 new instruction positions: two elementary teachers, a middle school teacher, a high school teacher, a para educator, a coordinator of Special Education programs, a speech language pathologist, a social worker, a division mentor teacher and four English as a Second Language teachers.
- Now in the second year, ESSER II funds were decreased to reflect reduced second year funding this year by removing second year summer academy (now covered by CARES III) and removing the one-time expenses for ESL instructional materials, library materials, instructional and technology materials.

- CARES III started last year after the budget was completed. For FY23, this budget will cover four new positions: two middle school testing coordinators and two Dean of Students at high schools, and reflect second year spending of behavior interventionists, Girls on the Run Program, Summer Extended School Year Program, curriculum development, retention bonus, contracted services, Groundwork Program, instructional materials.
- New for FY 2023 are several other CARES/ARP grants: ESSER III Set Asides Before/After School Programs and Unfinished Learning, ARP Homeless II Grant, IDEA Part B 611 ARP Flow through Grant, and ESSER III Mentor Teacher Funds Grant.
- We anticipate participation in the Voluntary Incentive Retirement Program to result in savings of \$80,640.
- The Culpeper Technology Education Center needed additional instruction specific program materials for the various trades for \$89,800.
- Increased the line for gifted screening materials by \$19,395.

Administration, Attendance & Health

- Salary and fringe increases described under the Instruction category.
- Added a human resources classified specialist position for recruiting, hiring and evaluating classified staff.
- ESSER II funds were decreased to reflect reduced second year funding this year by eliminating six elementary clinic assistants.
- Increased expenditures in the following areas: increased tuition reimbursement from 75% with a grade of C or better to 90%, added an FMLA tracking software program, increased licensure program, and added new central office space rent and utilities.

Transportation

- Salary and fringe increases described under the Instruction category.
- Compensation changed for Bus Drivers and Bus Aides, removing the Daily Attendance Bonus, but incorporating it into hourly rates by boosting starting Bus Driver pay to \$20.00 per hour and Bus Aides to \$15.31 per hour to attract drivers and aides to Culpeper County.
- ESSER III funds will provide summer learning academy transportation.
- New for FY 2023 is the ESSER II/GEER II Bus Driver Incentive Grant
- Materials increased as follows: Diesel increased from 2.36 per gallon to 2.70 per gallon for \$72,000, added vehicle parts/repairs increase of \$28,053, increased contracted services for van transport of \$108,057, and added StopFinder software for \$22,172.

Maintenance

- Salary and fringe increases described under the Instruction category.
- CARES III for FY23, this budget will cover retrofitting water fountains to bottle fillers across the division.
- Materials increased as follows: Janitorial supplies of \$26,795, Insurance/General Liability increase of \$11,690, property insurance for the CTEC facility \$5,000, and maintenance service contracts of \$16,000.

Facilities

- Included in the Governor's budget was an allocation for eligible expenditures non-recurring in nature and may include construction, additions, infrastructure, site acquisitions, renovations, technology and other expenditures relating to modernizing classroom equipment, school safety equipment or school safety renovations. The amount of \$3,821,157 includes several items previously on our CIP listing.

Technology

- Salary and fringe increases described under the Instruction category.
- Added an Assistant Network Administrator position for FY 2023.
- Our stipends were changed to reflect practices of other localities or to reflect equitable changes: added experience levels for Network Technicians and increased Lead Network Technician stipend.
- ESSER III funds will provide for some technology materials and installation of Ubiquiti Air Fiber.
- Materials were increased for Microsoft Licensing and Network Monitoring Software in the amount of \$260,000.

SCHOOL FOOD SERVICES FUND

The FY 2023 increase of \$110,591 for the School Food Services Fund comprised of:

- Salary and fringe increases described under the Instruction category.
- Food Supplies increased by \$14,934.

STAFFING

The table below lists FY 2023 staff changes and the position justification.

Position	Full Time Equivalent	Total Amount	Justification
Teacher 1st Grade	1	74,760	Student Needs Based on Enrollment
Teacher 3rd Grade	1	74,760	Student Needs Based on Enrollment
Drama Teacher	1	74,760	Equitable Programs at Middle Schools
Teacher-Science	1	74,760	Student Needs Based on Enrollment
Para Educator	1	34,397	Student Needs for Intellectually Disabled Program
Coordinator of Special Ed Programs	1	105,241	Ensure program compliance, Section 504, CAP, IEP Evaluations
Speech Language Pathologists	1	111,496	Exceeding caseload limits
Social Worker	1	89,709	Service mental health needs and community services
ESL Teachers	4	299,040	Increased ESL population
Division Mentor	1	74,760	Need for a division wide mentor teacher to support teachers in classroom management
HR Generalist - Classified Staff	1	54,805	Recruit, Hire and Evaluate Classified Staff
Assistant Network Administrator	1	87,933	Department has expanded and needs a skilled position to troubleshoot, archive and maintain network servers.
Middle School Testing Coordinator- CARES III Funded	1	74,760	Due to extensive increased testing/demands on guidance staff
Middle School Testing Coordinator- CARES III Funded	1	74,760	Due to extensive increased testing/demands on guidance staff
Dean of Students- CARES III Funded	1	89,711	Address Student Behavior, Discipline and Attendance
Dean of Students- CARES III Funded	1	89,711	Address Student Behavior, Discipline and Attendance
Total	19	1,485,363	

COMPENSATION

With salaries and fringe benefits accounting for 83.14% of our budget, competing with surrounding school divisions continues to provide a challenge for Culpeper's school division in order to achieve our goal of retaining a high quality workforce and attracting new certified instructional staff. In FY 2014, CCPS underwent a compensation study for the entire division to assess current compensation structure and practice, survey market salaries, develop recommended compensation structure and develop a phased transition plan to adjust pay grade minimums to the market over a five year period.

Now outside this five-year period, we are committed to keeping pace with the market to maintain a starting scale midpoint across the division. For FY 2023, a salary comparison of ten localities (Albemarle, Fauquier, Madison, Manassas Park City, Orange, Rappahannock, Spotsylvania, Stafford, Loudoun, and Prince William plus Culpeper) to determine market values and formulate salary options. Most of our salary scales were holding our rank position in this comparison, despite the impact of COVID 19.

As a result, the teacher step scale increased by 5% and provided a step increase for an average 6.3% increase. Administrative, Certified Range and Open Range scales received a 5% increase.

New for FY 2023, CCPS eliminated the Bus Drivers/Aides Daily Attendance Bonus pay, but incorporated this pay into the hourly wage by boosting starting driver pay to \$20 per hour and starting aide pay to \$15.31 per hour. In addition, Bus Drivers/Aides also received a step increase.

The table below provides a history of division wide salary and step increases.

Fiscal Year	Scale Increase	Step Increase
2008	4% Average	None
2009	FROZEN	None
2010	FROZEN	None
2011	FROZEN	None
2012	FROZEN	None
2013	2.4% Plus 5% for Employee VRS Contribution	None
2014	2.0%	None
2015	3.0% Added to Scale Minimums	Adjusted to Years of Service
2016	.647% Added to Scale Minimums	Yes
2017	Scales behind market increased halfway to market	Yes
2018	COLA 1-2% Added to Scale Minimums	Yes
2019	2.0%	Yes
2020	2.0%	Yes
2021	FROZEN, with Mid-Year COLA 2.1%	No
2022	Average of 3%	Yes
2023	5.0%	Yes

For individual salary scales, please visit our website:

<https://www.culpeperschools.org/common/pages/DisplayFile.aspx?itemId=38229982>

EMPLOYEE BENEFITS

CCPS Retirement/Pension is managed by the Virginia Retirement Services (VRS). This program is comprised of Plan 1, Plan 2 and Hybrid plans and has separate groups for professionals and non-professionals. In addition, VRS offers group life insurance with the basic benefit at two times the employee's annual salary (employer paid) and optional life insurance up to four times the employee's salary (employee paid). Further Hybrid plan members are eligible for VRS short and long term disability insurance (employer paid) through Virginia Association of Counties Risk Pool, or VACORP.

CCPS implemented a Voluntary Incentive Retirement Program in FY 2010. This program was offered to all employees eligible to retire through the Virginia Retirement System by July 1st. The incentive benefit is the difference between the employee's monthly VRS basic benefit at the date of retirement and what the employee's monthly VRS basic benefit would be if the employee had three additional years of service times thirty-six months (three years).

As for health insurance, CCPS switched in 2008 to high deductible health plans with both Health Maintenance Organization (HMO) and Health Savings Account (HSA) plans. In 2017, CCPS medical plans became self-funded. Our claims experience this past year resulted in a 26% increase, but with changes to deductibles, co-pays and coverage, the premium increase was decreased to 21%. The employee's share of the increase is capped at 11%. The Anthem HMO Open Access plan also offers a flex spending account that CCPS contributes \$250 per member. The Anthem HSA Lumenos plan receives \$2,000 contribution from CCPS per member consisting of a \$500 employer contribution and the remaining \$1,500 built into employee premiums.

CCPS offers three self-funded dental plans: a low option, a high option and a high Preferred Provider Option (PPO). CCPS does not, however, contribute to the dental plans.

In January of 2007, CCPS implemented an Employee Match Annuity Program. Employees contribute \$20 per month and CCPS makes a 50% matching contribution of \$10 per month.

CCPS offers, but does not contribute to, several supplemental insurance plans including: American Family Life Assurance Company (AFLAC), Allstate Cancer, American United Life (AUL) Short Term Disability, Continental American Insurance Company (CAIC) Accident, CAIC Critical illness, Texas Life Whole Life and Genworth Long Term Care. New for FY 2021, CCPS added an AFLAC Hospital Indemnity Insurance Plan.

CCPS also offers non-employer funded plans such as: flexible spending accounts for Dependent Care and annuity programs with various carriers.

In FY 2021, CCPS added a supplemental AFLAC Hospital Indemnity Plan, which pays cash payments directly to employees for medical and non-medical costs for covered hospital stays. CCPS also added a Roth 403B option through VALIC for educational expenses.

SCHOOL DEBT

By law, the School Board does not have taxing authority, and therefore, it cannot incur debt through general obligation bonds to fund the acquisitions, construction or improvements of its capital assets. Debt issued on behalf of the School Board is reported as a liability of the primary government, the County of Culpeper.

CAPITAL IMPROVEMENT PLAN

Each December, CCPS requests capital improvement projects for inclusion in the County of Culpeper's Capital Improvement Plan. For more detailed information on these projects, please refer to the Capital Improvement Five-Year Plan. For FY 2023, the capital improvement requests submitted to the County of Culpeper for the projects listed below.

PROJECT NAME	TOTAL PROJECT COST
AGR ROOF COATING	385,000
CCHS GYM BLEACHERS	147,000
CENTRAL OFFICE BUILDING	4,000,000
CHS TRACK SURFACE RENOVATION	351,624
EVH TRACK SURFACE RESURFACING	82,204
FES HVAC CONTROLS	300,000
FTB CONTROLS	350,000
MAINTENANCE SHED REPLACEMENT	78,000
MAINTENANCE WAREHOUSE	300,000
TENNIS COURT AT CCHS	217,360
TRANSPORTATION SHOP ROOF	100,000
TOTAL	6,311,188

CAPITAL IMPROVEMENT FIVE-YEAR PLAN

Priority Number	PROJECT NAME Description	CIP LOC	Current and Prior Year	FY 2023	FY 2024	FY 2025	FY 2026	FY2027
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PRIOR APPROP NOW FUNDED BY ESSER II&III OR OTHER GRANTS

1	ESSER II - AGR REPLACE HVAC CONTROLS	E21AGR	112,000	0	0	0	0	0
	Replace HVAC Controls at AGR Better technology will result in more efficient building control. ** FUNDED BY ESSER II **		0	0	0	0	0	0
2	ESSER II - AGR COMPLETE HVAC CONTROLS	E21AGR	116,400	0	0	0	0	0
	Complete the new HVAC controls at AGR Better technology will result in more efficient building control. ** FUNDED BY ESSER II **		0	0	0	0	0	0
3	ESSER II - PSE CONTROLS	E24PSE	254,831	0	0	0	0	0
	Install HVAC controls original to building. Replace with more efficient digital controls. ** FUNDED BY ESSER II **		0	0	0	0	0	0
4	ESSER II - AGR BOILER	E21AGR	222,060	0	0	0	0	0
	Complete the new HVAC controls at AGR Better technology will result in more efficient building control. ** FUNDED BY ESSER II **		0	0	0	0	0	0
5	ESSER II - PSE BOILER	E24PSE	111,280	0	0	0	0	0
	Install boilers original to building Current system experiencing greater maintenance. ** FUNDED BY ESSER II **		0	0	0	0	0	0
9	SECURITY GRANT*- ALL SCHOOLS	EDU999	48,758	0	0	0	0	0
	Improve security at all schools. A security grant has been awarded to improve security at all schools. ** FUNDED BY SECURITY GRANT**		0	0	0	0	0	0
TOTAL PRIOR APPROP NOW FUNDED BY ESSER II&III			865,329	0	0	0	0	0

NEW PROJECTS FUNDED BY ESSER II&III OR OTHER GRANTS

6	HVAC GRANT - AGR ROOF TOP UNITS	E21AGR	1,168,440	0	0	0	0	0
	Complete the new HVAC controls at AGR Better technology will result in more efficient building control. **FUNDED BY HVAC GRANT **		0	0	0	0	0	0
7	ESSER III - RENOVATE ADMIN TO CLASSROOMS	E63FTB	1,500,000	0	0	0	0	0
	Renovate the Administrative Office wing back to classrooms. Provide needed middle school instruction space for growing middle school population. ** FUNDED BY ESSER III **		0	0	0	0	0	0
TOTAL NEW PROJECTS FUNDED BY ESSER II&III OR O			2,668,440	0	0	0	0	0

CAPITAL IMPROVEMENT FIVE YEAR PLAN

Priority Number	PROJECT NAME Description	CIP LOC	Current and Prior Year	FY 2023	FY 2024	FY 2025	FY 2026	FY2027
<u>MAJOR RENOVATIONS/NEW CONSTRUCTION</u>								
8	CENTRAL OFFICE BUILDING Construct new office building to house administration. Provide needed middle school instruction space for growing middle school population.	E91ADM	0	4,000,000	0	0	0	0
			0	0	0	0	0	0
10	MASTER PLAN FOR CMS - A&E Hire Architect and Engineering firm to develop master plan for CMS renovations. Major renovation is required to improve efficiency and future instructional needs.	E62CMS	0	0	0	0	0	0
			46,976	0	0	0	0	0
11	MASTER PLAN FOR SYC - A&E Hire Architect and Engineering firm to develop master plan for SYC renovations. Major renovation is required to improve efficiency and future instructional needs.	E25SYC	0	0	0	0	0	0
			32,745	0	0	0	0	0
25	RENOVATE CULPEPER MIDDLE SCHOOL Renovate CMS to modernize building originally constructed in 1977 and improve operating efficiency. Original parts of the building and all mechanical systems are showing their age. Prices are in FY'22 Dollars.	E62CMS	0	0	37,487,193	0	0	0
			0	0	7,497,038	0	0	0
26	MASTER PLAN FOR REPLACEMENT SCHOOL Hire Architect and Engineering firm to develop master plan for new school. Estimates are in FY'22 dollars.		0	0	0	0	0	0
			0	0	0	0	0	150,000
27	RENOVATE SYCAMORE PARK (1961 Section) Renovate oldest portion of school constructed in 1961 to modernize building and improve operating efficiency. Include a new wing to replace mobile classroom space. Estimates are in FY'22 Dollars. School requires replacement of several mechanical systems.	E25SYC	0	0	0	0	0	15,576,667
			0	0	0	0	0	3,115,333
TOTAL MAJOR RENOVATIONS/NEW CONSTRUCTION			79,721	4,000,000	44,984,231	0	0	18,842,000

CAPITAL IMPROVEMENT FIVE YEAR PLAN

Priority Number	PROJECT NAME Description	CIP LOC	Current and Prior Year	FY 2023	FY 2024	FY 2025	FY 2026	FY2027
<u>MINOR RENOVATIONS/MAINTENANCE</u>								
12	REPLACE FTB GYM FLOOR Replace FTB gym floor. Can no longer be sanded.	E63FTB	151,000 0	0 0	0 0	0 0	0 0	0 0
13	CMS ROOF REPLACEMENT Replace CMS original roof from 1977. Roof has started leaking in different areas. Better technology will result in more efficient building	E62CMS	2,080,000 0	0 0	0 0	0 0	0 0	0 0
14	CMS CHILLER REPLACEMENT Replace CMS original chiller from 1977. Better technology will result in more efficient building controls.	E62CMS	950,000 0	0 0	0 0	0 0	0 0	0 0
15	TENNIS COURT AT CCHS Removing and reinstalling sixty year old tennis courts at CCHS because the surface is buckling. The court buckling presents a safety issue for players.	E31CHS	0 0	217,360 0	0 0	0 0	0 0	0 0
16	CHS TRACK SURFACE RENOVATION Renovate original asphalt track from 1969. Will allow future competition for years to come.	E31CHS	0 0	351,624 0	0 0	0 0	0 0	0 0
17	EVH TRACK SURFACE RESURFACING Resurface 10+ years old track with current coating which is developing cracks. Will stop progression of track deterioration.	E34EVH	0 0	82,204 0	0 0	0 0	0 0	0 0
18	TRANSPORTATION SHOP ROOF Replace roof on transportation shop building,	E92BUS	0 0	100,000 0	0 0	0 0	0 0	0 0
19	AGR ROOF COATING Add roof coating for enhanced seal.	E21AGR	0 0	385,000 0	0 0	0 0	0 0	0 0
20	CCHS GYM BLEACHERS Replace gym bleachers	E31CHS	0 0	147,000 0	0 0	0 0	0 0	0 0
21	FES HVAC CONTROLS Replace HVAC Controls	E23FAR	0 0	300,000 0	0 0	0 0	0 0	0 0
22	FTB CONTROLS Replace HVAC controls on FTB HVAC System	E63FTB	0 0	350,000 0	0 0	0 0	0 0	0 0

CAPITAL IMPROVEMENT FIVE YEAR PLAN

Priority Number	PROJECT NAME Description	CIP LOC	Current and Prior Year	FY 2023	FY 2024	FY 2025	FY 2026	FY2027
23	MAINTENANCE WAREHOUSE Build a maintenance warehouse	E93OPS	0 0	300,000 0	0 0	0 0	0 0	0 0
24	MAINTENANCE SHED REPLACEMENT Replace the maintenance shed that houses our equipment.	E93OPS	0 0	78,000 0	0 0	0 0	0 0	0 0
TOTAL MINOR RENOVATIONS/MAINTENANCE		3,181,000		2,311,188	0	0	0	0
GRAND TOTAL			<u>6,794,490</u>	<u>6,311,188</u>	<u>44,984,231</u>	<u>0</u>	<u>0</u>	<u>18,842,000</u>
ESSER II/III/OTHER GRANTS TOTAL			<u>3,533,769</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CIP REQUESTS			<u>3,260,721</u>	<u>6,311,188</u>	<u>44,984,231</u>	<u>0</u>	<u>0</u>	<u>18,842,000</u>

DEBT SERVICE

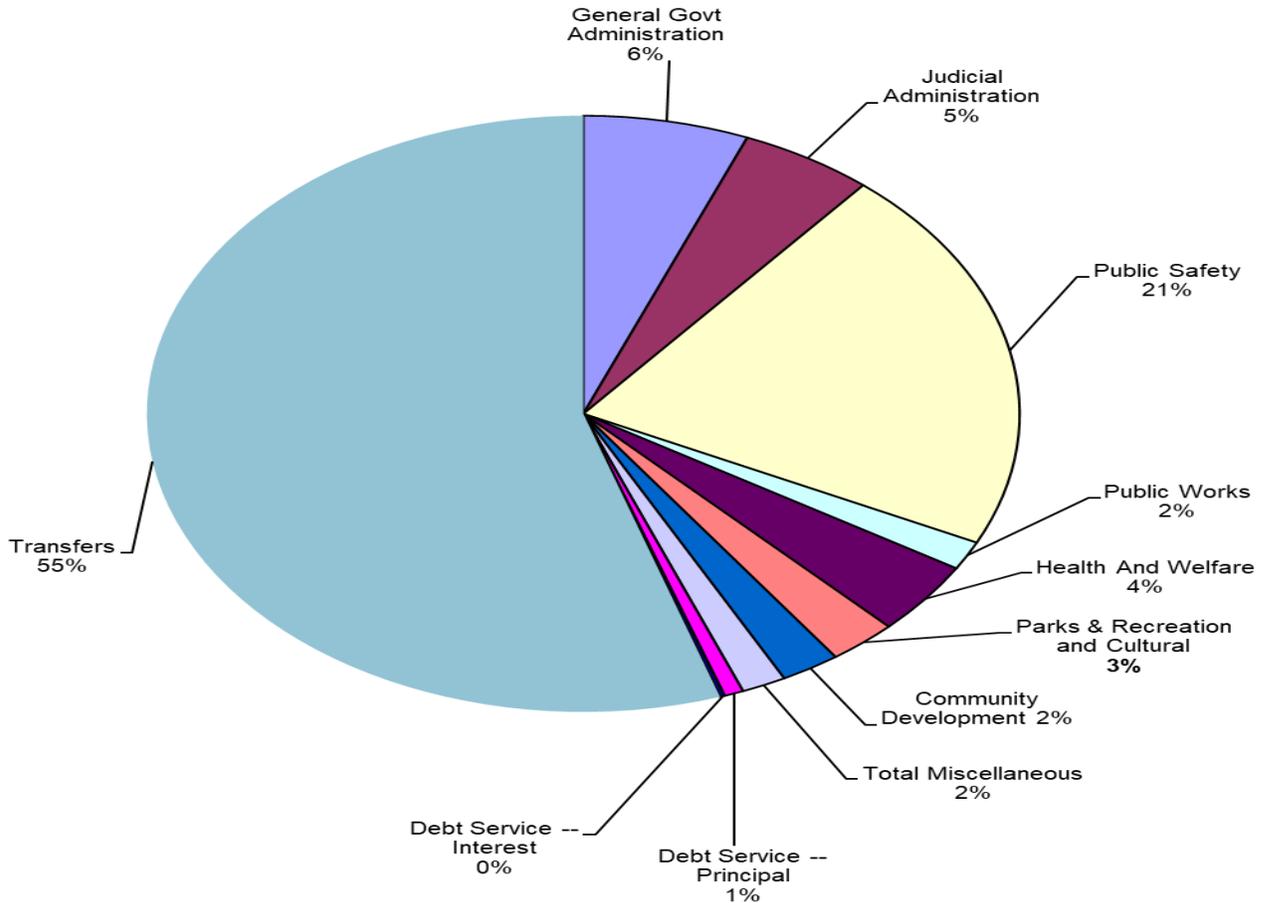
COUNTY OF CULPEPER, VIRGINIA

Debt Service

\$ 979,478

Total General Fund

\$ 49,132,556



DEBT SERVICE – General Fund

EXPENDITURES:	FY20 ACTUAL	FY21 ACTUAL	FY22 ADOPTED	FY23 ADOPTED
County Debt Service - Principal	526,197	543,820	776,782	779,383
County Debt Service - Interest	182,540	179,047	229,160	200,095
TOTAL COUNTY DEBT	<u>708,737</u>	<u>722,867</u>	<u>1,005,942</u>	<u>979,478</u>

General Fund Support:	FY/2023 Budget Adopted Budget	FY/2023 Budget Adopted Revenue	FY23 Local Gen. Fund Requirement
Debt Service	<u>979,478</u>	0	979,478
Total	<u>979,478</u>	<u>0</u>	<u>979,478</u>

DEBT SERVICE



DESCRIPTION

Counties in Virginia are not subject to legal debt limits; there are no limits on the amount of debt can issue. However, the Board of Supervisors has adopted certain financial policies limiting the amount of debt it can issue in any given calendar year as well as the amount of debt service payments it should make annually.

The County’s financial policies include the following guidelines for issuing debt:

- a) Debt as a percentage of Total Assessed Value will not exceed 3.5%.
- b) Debt service as a percentage of General Governmental Expenditures (includes General Fund, Human Services, School Fund net of Debt Service) will not exceed 10%.

Policy	FY21 Actual	FY22 Adopted	FY23 Adopted
Debt as a % of AV not to exceed 3.5%	.96%	.93%	.93%
Debt service as a % of GG expenditures not to exceed 10%	8.30%	5.21%	5.21%

The FY23 Adopted budget complies with these limits (see above).

Debt is considered tax supported if general tax revenues are used or if the County has made a pledge of annual appropriation to repay the debt. This debt includes general obligation debt, Virginia Public School Authority Bonds, Public Facility Lease Revenue Bonds and capital leases.

The County is a highly rated issuer of debt securities. The County, in October 2020, refunded a literary loan for the building of Eastern View High School; refunded its 2012 GO bond for the renovation at Culpeper High School; and 2 lease revenue bonds – 2011 for the purchase of the old VDOT building for Human Services, and 2013 for the construction of a new Sheriff’s Office Administration Building. The refunding of the bonds netted the County a savings of \$1,651,920. As part of the refunding process, the County requested ratings by the three (3) rating agencies. They are below:

Fitch Ratings: has assigned the following ratings to Culpeper County, VA bonds:

- \$8.7 million GO refunding bonds, series 2020 'AAA';
- \$4.5 million public facility lease revenue refunding bonds, series 2020 'AA+' issued by the Economic Development Authority (EDA) of Culpeper County, VA.

The GO and lease revenue bonds will be issued to refund various series of bonds. The series2020 bonds are scheduled to sell competitively on Oct. 27.

Fitch has also affirmed the following rating:

- Issuer Default Rating (IDR) at 'AAA';
- \$11.8 million general obligation bonds series 2012 at 'AAA';
- \$53.8 million lease revenue refunding bonds series 2014 and 2019, issued by the EDA of Culpeper County at 'AA+'.

Indicating the rating outlook is stable.

Moody's Investors Service:

Culpeper County, VA (Aa1) continues to benefit from the growth and diversification of the sizeable tax base, a healthy and stable reserve and liquidity position that is strengthened by management's adherence to well-developed fiscal policies, above-average resident income levels, and manageable debt and pension burdens. The county's lease revenue bonds are one notch below the county's general obligation bond rating and reflect the county's pledge to appropriate, under a lease agreement, an amount sufficient to pay principal and interest on the bonds and the more essential nature of the projects financed.

On October 16, assigned a Aa1 to the county's \$8.7 million general obligation bonds and a Aa2 to the county's \$4.5 million lease revenue bonds.

Detailed credit considerations:

Economy and tax base: diverse base continues to grow

Financial operations and reserves: ample reserves and liquidity will remain stable due to conservative budgeting

Debt and pensions: Manageable fixed cost burden

S&P Global Ratings S&P Global Ratings assigned its 'AA+' rating, and stable outlook, to Culpeper County, Va.'s series 2020 general obligation (GO) refunding bonds totaling \$8.7 million. In addition, S&P Global Ratings assigned its 'AA' long-term rating, and stable outlook, to the Economic Development Authority of Culpeper County's series 2020 public facility lease revenue bonds (Culpeper County Projects) issued for the county, totaling \$4.6 million.

At the same time, S&P Global Ratings affirmed its 'AA+' rating on the county's GO bonds outstanding as well as its 'AA' long-term rating on the authority's lease revenue bonds outstanding. The outlook is stable.

Securing the GO bonds is the county's full faith credit and resources and an agreement to levy ad valorem property taxes without limitation as to rate or amount. Bond proceeds will be used to refund previously issued debt.

Securing the lease revenue bonds is a leasehold mortgage on and security interest in the authority's leasehold interest in the leased properties consisting of the real property and improvement that constitute the county's Department of Human Services and Sheriff's Department, which were constructed and equipped with a portion of the proceeds of the bonds being refunded. Under terms outlined in a financing lease, the authority has assigned the rights to receive rental payments to the trustee.

Culpeper County annually includes in its budget request during the lease term an amount sufficient to cover principal and interest and any other payments required under the financing lease dated as of Nov. 1, 2020. In our view, the lease features and terms are standard and contain no unusual risks that would disrupt timely payment of debt service. Under the agreements, the county may not abate rental payments in the event of damage or destruction to the leased property. Furthermore, rental payments are due to the authority each May 15, and Nov. 15, starting in 2021, which is 15 days before the debt service due date for the bonds. The county's fiscal year-end is June 30, and there is no history of late budget adoption.

Current Debt Service:

Debt Service is the County's expenditure for principal and interest payments on County debt. The County's debt consists of several elements. The General Fund debt service is comprised of payments for the Community Complex; the renovation of the Wachovia Building for office space; the construction of the EMS Building; renovations to the Courthouse and construction of the new Sheriff's Office building. The E911 Fund (Special Revenue Fund) debt service is comprised of payments for the construction of the new E911 center and Radio System. The Airport Fund's (Enterprise Fund) debt service is for the repayment of a USDA loan for the construction of new hangars; and the School Debt Service Fund is comprised of debt for the construction and renovations of various school projects.

Including the above referenced new debt, during FY15 the county issued \$49,745,000 in a lease revenue bond. This bond refunded the 2005 lease revenue bond with a balance of \$44.53M, which was initially borrowed for the construction of Eastern View High School and Yowell Elementary School. The new bond also refunded a Literary Loan through the Commonwealth of Virginia that was borrowed for the construction of Yowell Elementary School. The balance of Literary Loan at the time of refunding was \$5,215,000.

In FY12 the county was able to refund 3 older issuances due to lower interest rates. The 2004 Lease Revenue Bond issuance that purchased the EOC building and radio system was refunded in October 2011 at a rate of 2.33% vs. the rate of 3.67% when the money was borrowed in 2004. Additionally, the 2003 GO bond of \$2,000,000 and the 2004 GO bond of \$1,500,000 were refunded at a rate of 2.34% vs. rates of 3.91% for the 2003 GO Bond and 3.74% for the 2004 GO bond. Lastly, the county borrowed \$2,457,000 for the purchase and

renovation of the old Virginia Department of Transportation Building. This building was purchased for the relocation of the Department of Human Services.

Further, in FY12 the County issued \$23.5M in school bonds. This bond issue was comprised of \$21M in new debt for the renovation of Culpeper County High School. The balance of the debt was used to refund a 2000 bond issue for the construction of Emerald Hill Elementary and a 2003 bond, which had been a refunding bond when issued for a portion of the original 2000 bond issue.

As stated above, during FY21, the County refunded several lease revenue bonds on the County-side; a literary loan, a GO bond and lease revenue bond on the School-side, which generated a savings to the county over the balance of the years left to pay, of \$1,651,920.

Below is a comparison of Culpeper County to some of our surrounding peers in the Northern Piedmont portion of Virginia:

Bond ratings and debt policies –

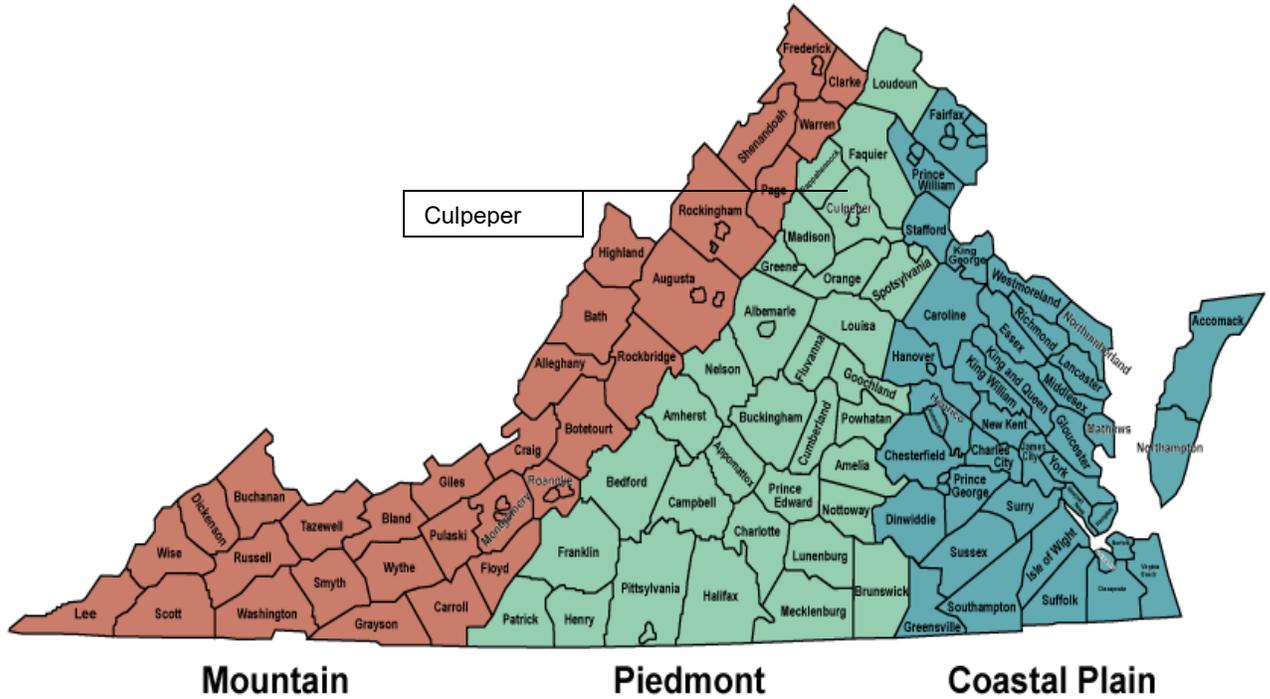
County/population*	Fitch GO/LRB	Moody's GO/LRB	S&P GO/LRB
Albemarle (112,189)	AAA	AAA	AAA
Culpeper (55,035)	AAA/AA+	Aa1/Aa2	AA+/AA
Fauquier (72,962)	AAA	Aa1	AA+
Loudoun (437,586)	AAA	Aaa	AAA
Louisa (40,012)	N/A	N/A	N/A
Orange (38,410)	N/A	Aa2/Aa3	AA+/AA
Spotsylvania (142,827)	AAA/AA+	Aa1/Aa2	AAA/AA+

* Population figures from Populations of Counties in Virginia (2022) - <https://worldpopulationreview.com/us-counties/states/va>

County	Debt As a % of Assessed Value	Debt As a % of Expenditures	Debt Payout Ratio
Albemarle	2%	10%	Min. 60%
Culpeper	3.5%	10%	N/A
Fauquier** (see below)			
Loudoun	3%	10%	Min. 60%
Louisa	3.5%	12%	N/A
Orange	2.5%	12%	Min. 55%
Spotsylvania	3%	12%	Min. 65%

**Policy is defined as 10% of the aggregate total of budgeted revenue in the General Fund, Fire and Rescue Levy Fund and the Conservation Easement Service District Levy Fund.

Counties in Virginia are not subject to legal debt limits; there are no limits on the amount of debt can issue. Cities and towns within Virginia are limited to, no more than ten percent of the assessed valuation of the real estate in the municipality subject to taxation, as shown by the last preceding assessment for taxes per VA Code § 15.2-2634.



Following are the debt service payments by project for FY23 as compared to FY22.

	<u>6/30/2023</u>			<u>6/30/2022</u>			Chg %
	Principal	Interest	Total	Principal	Interest	Total	
General Fund Debt --							
2009B VRA Bond							
\$3.9M –							
Wachovia/EMS/Cthse							
Ren.	215,000	104,275	319,275	205,000	115,137	320,137	-0.27%
2011 Refunding Bond –							
Community Complex	359,706	18,179	377,885	351,782	26,723	378,505	-0.16%
2020 LRB – Refunding of							
2011 & 2013 LRBs	205,000	76,300	281,300	220,000	87,300	307,300	-8.46%
General Fund Debt –							
Subtotal	779,706	198,754	978,459	776,782	229,160	1,005,942	-2.73%
Airport Debt – Hangar							
Construction							
2015 USDA Loan **	0	130,656	130,656	0	130,656	130,656	0.00%
E911 Fund Debt – EOC							
& Radio System							
2011 LRB (refunded 2004							
LRB)	382,598	22,037	404,635	374,847	31,641	406,488	-0.46%
School Fund Debt –							
Various School Projects							
2001B \$13.025M VPSA	0	0	0	742,320	18,929	761,249	-100.00%

	<u>6/30/2022</u>			<u>6/30/2021</u>			Chg %
	Principal	Interest	Total	Principal	Interest	Total	
School Fund Debt - Various School Projects (continued)							
2011 LRB (refunded 2004 LRB)	30,897	1,780	32,676	30,271	2,555	32,826	-0.46%
2019 LRB Career & Technical School	645,000	504,100	1,149,100	615,000	534,850	1,149,850	-0.07%
EVHS - 2014 LRB (refunded 2005 LRB)	2,570,000	1,276,725	3,846,725	2,460,000	1,399,725	3,859,725	-0.34%
2020 LRB - Refunding of Literary Loan	330,000	102,500	432,500	325,000	118,750	443,750	-2.54%
2020 LRB - Refunding of 2012 CCHS GO Bonds	770,000	371,650	1,141,650	695,000	471,876	1,166,876	-2.16%
Fees	0	8,500	8,500	0	7,500	7,500	13.33%
School Fund Debt – Subtotal	4,345,897	2,265,255	6,611,151	4,867,591	2,554,185	7,421,776	-10.92%
Grand Total Debt	5,508,200	2,616,702	8,124,902	6,019,220	2,945,642	8,964,862	-9.37%

Future Debt Service:

On April 17, 2015 the County closed on a loan issued through the USDA for the construction of additional hangars at the Airport. This is an economic development initiative to aid in bringing businesses with aircraft to Culpeper as well as allowing additional owners to house their aircraft in Culpeper. For FY16 there was an interest only payment with principal/interest payments beginning in FY17. Currently we receive from USDA each month, after the payment is withdrawn from the County's checking account, a breakdown of that payment into principal and interest; yet, at this time, there is no amortization schedule available for the breakdown between principal and interest.

Included in the Capital Improvements Plan of the County are several construction items which could potentially occur, and require debt funding. However, for the upcoming budget year of FY22, there are no new debt funded projects.

Current debt amortization:

The School debt is paid out of the Debt Service Fund, which is funded annually from the General Fund's operating budget as a transfer from the General Fund to the Debt Service Fund. Other debt is either funded out of the General Fund, or transfers from the General Fund to the appropriate fund (Airport, E911) for payment of the debt from that fund.

The current debt service amortization schedule is shown below:

School Debt Service:

	Principal	Interest	Total P & I
FY23	4,315,000	2,254,975	6,569,975
FY24	4,480,000	2,039,225	6,519,225
FY25	4,650,000	1,815,225	6,465,225
FY26	4,795,000	1,615,900	6,410,900
FY27	4,950,000	1,410,325	6,360,325
FY28	5,065,000	1,226,375	6,291,375
FY29	5,195,000	1,038,175	6,233,175
FY30	5,000,000	809,975	5,809,975
FY31	4,810,000	619,875	5,429,875
FY32	4,950,000	446,075	5,396,075
FY33	4,235,000	298,419	4,533,419
FY34	990,000	162,256	1,152,256
FY35	1,015,000	138,744	1,153,744
FY36	1,040,000	113,369	1,153,369
FY37	1,065,000	87,369	1,152,369
FY38	1,090,000	59,413	1,149,413
FY39	1,120,000	30,800	1,150,800
	<u>\$58,765,000</u>	<u>\$14,166,494</u>	<u>\$72,931,494</u>

Airport – USDA Loan

Amortization schedule for loan not currently available

General Government (including E911) Debt Service:

	Principal	Interest	Total P & I
FY23	1,193,200	222,571	1,415,771
FY24	1,226,700	181,713	1,408,413
FY25	762,700	140,620	903,320
FY26	465,000	116,089	581,089
FY27	475,000	93,842	568,842
FY28	495,000	69,847	564,847
FY29	515,000	44,862	559,862
FY30	410,000	16,387	426,387
FY31	140,000	4,200	144,200
	<u>\$5,682,600</u>	<u>\$890,131</u>	<u>\$6,572,731</u>

Outstanding debt balances as of June 30, 2023:

General Fund:

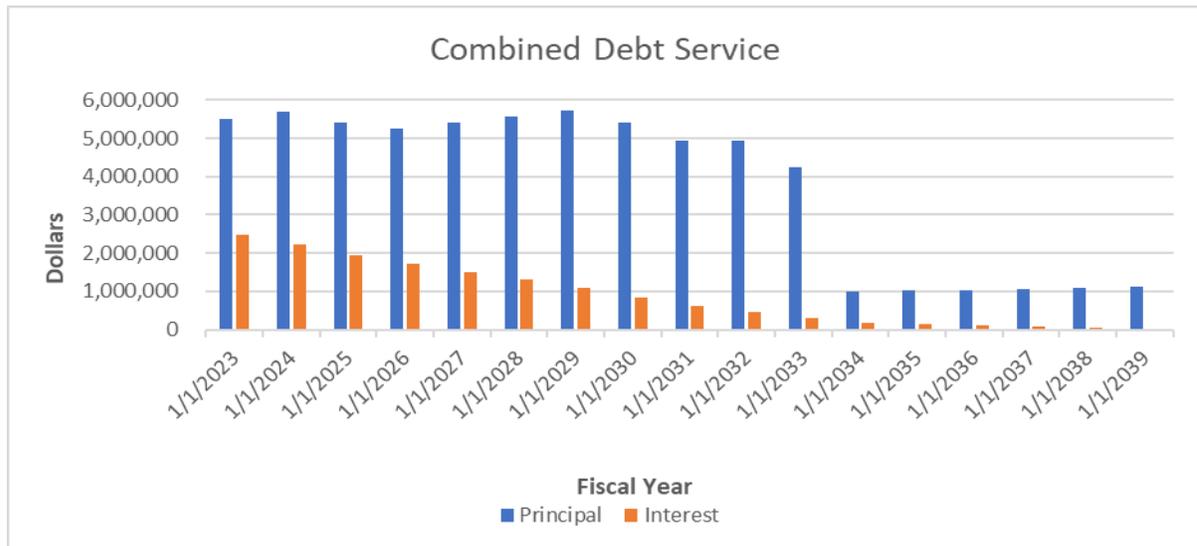
Lease Revenue Bonds/General Obligation Bonds/Pool Bonds:

\$6,433,000 EDA Lease Revenue Refunding Bonds Series 2011 issued October 26, 2011 Maturing semi-annually through July 15, 2024, interest payable semi-annually at 2.22%. The initial bond was issued in 2004 for the completion of the Community Sports Complex And purchase of the County's Motorola radio system.	\$1,894,000
\$2,654,800 General Obligation Refunding Bond Series 2011 issued November 17, 2011 maturing semi-annually through July 15, 2024, interest payable semi-annually at 2.34% The initial bond was issued in 2003 for the building of the Community Sports Complex.	740,500
\$3,925,000 VRA Bonds, VPFP 2009B, issued November 1, 2009 maturing semi-annually Through October 1, 2029, interest payable semi-annually at rates from 2.9 to 5.9% This money was borrowed for the renovation of the Giles Miller Bldg; the County Courthouse and the construction of the EMS building, which houses the career EMS staff ambulances and overnight quarters.	2,145,000
\$2,085,000 EDA Lease Revenue Refunding Bonds Series 2020 issued October 27, 2020 Maturing semi-annually through June 1, 2031, interest payable semi-annually at rates of 2.68 to 3.38%. (see above)	<u>2,085,000</u>
Total County Bonds	<u>\$6,864,500</u>

Component Unit (School Board):

School General Obligation Bonds/Lease Revenue Bonds/VPFA Bonds/Literary Loans:

\$13,025,026 Virginia Public School Authority Bonds Series 2001B, issued November 15, 2001, maturing annually through July 15, 2021, interest payable semi-annually at 4.57%	\$742,320
\$8,800,000 Refunding General Obligation Bonds, Series 2020, issued October 27, 2020, maturing annually through January 15, 2032, interest payable semi-annually at rates from 3.0 to 3.50%. Initial GO bond was issued in 2012 for the renovation of Culpeper County High School.	8,800,000
\$49,745,000 Public Facility Lease Revenue Bonds, Series 2014, issued August 1, 2014, payable in various annual installments through June 1, 2033, interest 2.82%. Initial LRB was for the construction of Eastern View High School in 2005.	35,390,000
\$16,450,000 Public Facility Lease Revenue Bonds, Series 2019, issued December 19, 2019 payable in various annual installments through June 1, 2039, interest 2.75%. This bond was issued for the construction of the County's Career & Technical school, which opens in the fall of 2021.	15,950,000
\$2,720,000 EDA Lease Revenue Refunding Bonds Series 2020 issued October 27, 2020 Maturing semi-annually through June 1, 2031, interest payable semi-annually at rates of 2.68 to 3.38% (see above).	<u>2,720,000</u>
Total School Bonds	<u>\$63,602,320</u>



Bonded Debt Authorization and Issuance Policies

The Constitution of Virginia and the Virginia Public Finance Act provide the authority for a County to issue general obligation debt secured solely by the pledge of its full faith and credit as well as debt secured by the fee revenue generated by the system for which the bonds are issued and, if necessary, by general obligation tax revenues. There is no limitation imposed by State law or local ordinance on the amount of general obligation debt that a county may issue; however, with certain exceptions, debt that either directly or indirectly is secured by the general obligation of a County must be approved at public referendum prior to issuance.

Debt Policy

1) General

- a) A debt policy addresses the level of indebtedness the County can reasonably expect to incur without jeopardizing its existing financial position and to ensure the efficient and effective operation of the County.
- b) A debt policy also addresses the purposes for the types of debt that will be issued.
- c) The debt policy is to be used in conjunction with the Adopted Budget, the Capital Improvements Program (CIP) and other financial policies.

2) Standards

- a) National Federation of Municipal Analysts
- b) Government Accounting Standards Board
- c) Government Financial Officers Association (GFOA)

3) Planning and Performance

- a) The planning, issuance and review of outstanding and proposed debt issuances will ensure that compliance with the debt policy is maintained.
- b) The County may issue debt for the purpose of acquiring or constructing capital projects including buildings, machinery, equipment, furniture and fixtures.
- c) Debt issuances will be pooled together when feasible to minimize issuance costs.
- d) The County will prepare and adopt annually a Five Year Capital Improvements Program (CIP) to identify and establish an orderly plan to meet the County's infrastructure needs with all debt-related projects and the debt service impact upon operations identified.

4) Issuance Guidelines –

- a) The County will not use short-term borrowing to finance operating needs, except in instances described under Revenue Anticipation Notes.
- b) Long-term debt will be used in compliance with all aspects of the debt policy.
- c) The maturity of any debt will not exceed the expected useful life of the project for which the debt is issued.
- d) Each project proposed for financing through debt issuance will have an analysis performed for review of tax impact and future operating costs associated with the project and debt issuance.
- e) Debt as a percentage of Assessed Value will not exceed 3.5%.
- f) Debt service as a percentage of General Governmental Expenditures will not exceed 10%.
- g) Debt ratios will be calculated each fiscal year in conjunction with the budget process and audit.
- h) At a minimum, all issuances of Debt require approval and appropriation of the proceeds by the Board of Supervisors with additional approvals, if applicable, indicated in the following types of debt.

Bond Anticipation Notes.

- i) The County may issue Bond Anticipation Notes (BANs) in expectation of General Obligation Bonds or Revenue Bonds when cash is required in order for the financed capital projects to be initiated or continue or when long-term markets do not appear appropriate on a given date, but have a clear potential for improvements within 12 months.
- j) The County will issues BANs for a period not to exceed two years.
- k) No BANs will be rolled over more than 1 additional two-year period.

Revenue Anticipation Notes

- l) The County's Fund Balance Policy is designed to provide adequate cash flow to avoid the need for Revenue Anticipation Notes (RANs) through the establishment of designated and undesignated fund balances sufficient to maintain required cash flows and provide reserves for unanticipated expenditures, revenue shortfalls and other specific uses.
- m) The County may issue RANs in an extreme emergency beyond the County's control or ability to forecast when the revenue source will be received subsequent to the timing of funds needed.
- n) The County will issue RANs for a period not to exceed the one-year period permitted under the Constitution of Virginia, Article VII, Section 10.

5) General Obligation Bonds

- a) The Constitution of Virginia, Article VII, Section 10, and the Public Finance Act provide the authority for a County to issue General Obligation (GO) Debt with no limit on the amount of GO Debt that a County may issue.
- b) The County may issue GO Debt for capital projects or other properly approved projects.
- c) All debt secured by the general obligation of the County must be approved by the Board of Supervisors and a public referendum, with the exception of Virginia Public School Authority (VPSA) Bonds and State Literary Fund Loans which do not need approval by referendum.

6) VPSA Bonds and State Literary Fund Loans

- a) School capital projects may be constructed with debt, either through VPSA Bonds or State Literary Fund Loans, with preference given to accessibility and interest rates.
- b) Approval of the School Board is required prior to approval by the Board of Supervisors.

7) Revenue Bonds

- a) The County may issue Revenue Bonds to fund enterprise activities, such as water and sewer utilities, or for capital projects that will generate a revenue stream.
- b) The Bonds will include written covenants that will require that the revenue sources are sufficient to fund the debt service requirements.
- c) Costs of issuance, debt service reserve funds and capitalized interest may be included in the capital project costs and thus are fully eligible for reimbursement from bond proceeds.

8) Capital Acquisition Notes and Leases

The County may issue short-term notes or capital leases to purchase buildings, machinery, equipment, furniture and fixtures.

APPENDICES

**APPENDIX A
COUNTY OF CULPEPER, VA
FINANCIAL POLICIES**

BOS adopted/amended 5/2/2022

STATEMENT OF POLICY PURPOSE

The County of Culpeper and its governing body, the Board of Supervisors, has a responsibility to the citizens of the County to be transparent and account for all public funds; to manage those funds wisely; and to efficiently and effectively allocate resources to adequately fund and provide services desired by the public.

POLICY GOALS

- Allow the county to protect itself from fiscal crisis;
- Enhance the County's short and long-term financial credit ability by helping to achieve the highest credit and bond ratings possible;
- Promote long term financial stability by establishing clear and consistent guidelines;
- Provide the total financial picture of the county rather than concentrating on single issue areas;
- Provide a link between long-range financial planning and current operations;
- Provide a framework for measuring the fiscal impact (ie. tax implications) of government services against established fiscal parameters and guidelines.

CONTENT

- County fund structure & uses
- Operating budget policy
- Capital budget policy
- Capital Improvement policy
- Asset maintenance, replacement & enhancement policy
- Revenue policy
- Debt policy
- Fund balance policy
- Accounting, auditing and financial policy
- Risk management policy
- Investment policy

**APPENDIX A
COUNTY OF CULPEPER, VA
FINANCIAL POLICIES**

BOS adopted/amended 5/2/2022

FUND STRUCTURE

Hyperlinks are active to click for quick access to Financial Policies listed below:

Fund Accounting

Basis of Accounting

Governmental Fund Types

Basis of Budgeting

Operating Budget Policy

1) General:

The operating budget is intended to implement the Board's service priorities and vision for the County; and mandated services at the greatest possible value to the citizens.

The annual budget will be prepared consistent with guidelines established by the Government Finance Officers Association (GFOA).

The budget is a plan for raising and allocating resources to enable efficient and effective delivery of needed services. The budget shall be structured to allow the public to readily see the relationship between revenues, expenditures and the achievement of service objectives.

The goal of the County is to fund all recurring expenditures with revenues and to use non-recurring revenues only for non-recurring expenses.

It is important that a positive unassigned fund balance in the General Fund and a positive cash balance in all governmental funds be shown at the end of each fiscal year.

When revenue shortfalls are apparent in a fiscal year, spending during the fiscal year must be reduced sufficiently to offset the current year revenue shortfall.

The County will maintain budgetary controls so as to ensure adherence to the budget.

The County will maintain fund balances sufficient to avoid the necessity of tax anticipation borrowing.

**APPENDIX A
COUNTY OF CULPEPER, VA
FINANCIAL POLICIES**

BOS adopted/amended 5/2/2022

- a) Operating budget requests are initiated at the department level within target guidelines set by the County Administrator.
- b) In formulating budget requests, priority will be given to maintaining the current level of services. New services will be funded through the identification of new resources or the reallocation of existing resources.
- c) Proposed program expansions above existing service levels must be submitted as a budgetary increment requiring detailed justification. Every proposed program expansion will be scrutinized on the basis of its relationship to the health, safety, and welfare of the community, to include analysis of long-term fiscal impacts.
- d) Proposed new programs also must be submitted as budgetary increments requiring detailed justification. New programs will be evaluated on the same basis as program expansions, to include analysis of long term fiscal impacts.
- e) Performance measurements and productivity indicators will be integrated into the budget process as appropriate.
- f) Each year the County will reassess services and service levels, utilizing a zero-based budgeting process.

2) Budget preparation:

The operating budget preparation process is conducted to allow decisions to be made regarding anticipated resource levels and expenditure requirements for the levels and types of services to be provided in the upcoming fiscal year. The following budget procedures will insure that orderly and equitable appropriation of those resources:

- a) Operating budget requests are initiated at the department level within target guidelines set by the County Administrator.
- b) In formulating budget requests, priority will be given to maintaining the current level of services. New services will be funded through the identification of new resources or the reallocation of existing resources.
- c) Proposed program expansions above existing service levels must be submitted as a budgetary increment requiring detailed justification. Every proposed program expansion will be scrutinized on the basis of its relationship to the health, safety, and welfare of the community, to include analysis of long-term fiscal impacts.

**APPENDIX A
COUNTY OF CULPEPER, VA
FINANCIAL POLICIES**

BOS adopted/amended 5/2/2022

Operating Budget Policy (cont):

- d) Proposed new programs also must be submitted as budgetary increments requiring detailed justification. New programs will be evaluated on the same basis as program expansions, to include analysis of long-term fiscal impacts.
- e) Performance measurements and productivity indicators will be integrated into the budget process as appropriate.
- f) Each year the County will reassess services and service levels, utilizing a zero-based budgeting process.

3) Budget adoption:

- a) At the 1st regular meeting in May, the County Board of Supervisors adopts the budget by resolution and funds are appropriated generally at the department level for the General Fund and at the major category level for the School Operating Fund, through passage of an appropriation resolution.
- b) Formal budgetary integration is employed as a management control device during the year for all funds except Trust and Agency Funds. Budgets are legally adopted annually for the County's General Fund and the School Operating Fund.
- c) A budget is adopted for each grant or project in the Special Revenue Funds, and the County Capital Projects Funds. Projects are appropriated in total for each fiscal year. The budget resolution specifies that the budget and appropriation for each grant or project continue until the expiration of the grant or completion of the project. All other appropriations lapse at year-end. The level of control at which expenditures may not legally exceed appropriations is at the: department
- d) level for the General Fund; major category level for the School Operating Fund; project level in the County Capital Projects Fund or in the School Capital Projects Fund.
- e) Although legal restrictions on expenditures are established at the department or activity level, effective administrative control over expenditures is maintained through the establishment of more detailed line-item budgets.
- f) At all times the County will maintain compliance with the Code of Virginia in appropriating, advertising public notices, ordinance changes, requests for referendums and any other legal restrictions imposed upon localities.
- g) The County will prepare quarterly budget reports and annual financial reports.

**APPENDIX A
COUNTY OF CULPEPER, VA
FINANCIAL POLICIES**

BOS adopted/amended 5/2/2022

Operating Budget Policy (cont):

4) Budget Amendments:

Changes to the approved operating budget during the fiscal year can be accomplished in any of the following ways:

- a) Included with the appropriation resolution is approval for the re-appropriation of all encumbered balances and capital project unencumbered balances at fiscal year-end.
- b) The County Administrator is authorized to transfer up to \$10,000, except for the Education Funds, with the following requiring approval of the Board of Supervisors:
 - i. Transfer(s) for any one item, function or project that exceeds \$10,000.
 - ii. All transfers involving reserve for contingencies.
 - iii. All revenue transfers, excluding insurance recoveries.
- c) Per the Code of Virginia, any additional appropriation which increases the total budget by more than or 1% of the total budget is to be advertised for a public hearing at least seven days prior to the Board of Supervisors approval of appropriation.
- d) All transfers requiring Board of Supervisors' approval that have been initiated from Community Services or Social Services must have the Community Services Board or Social Services Board, as applicable, approve the transfer prior to presentation to the Board of Supervisors.

Capital Budget Policy

The Board of Supervisors will adopt an annual capital budget in accordance with an adopted five-year Capital Improvements Plan.

- a) CIP is a plan for capital expenditures and a means of financing facilities, equipment and vehicles during the next five years.
- b) For each project presented, the total cost, and the potential financing method will be determined and presented.

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Capital Budget Policy (cont):

- c) The County will coordinate the development of the capital budget with the development of the operating budget so that future operating costs (including personnel, capital outlay and annual debt service) associated with new capital projects will be projected and included in the operating budget.

- d) The county will continue to inventory capital facilities and estimate remaining useful life and replacement costs. Upon completion of the capital project, remaining appropriated funds in that project will be returned to the unassigned Capital Project Fund. Any transfer of remaining funds from one project to another must be approved by the Board of Supervisors.

Capital Improvement Policy

The Capital Improvement Plan (CIP) is a five-year schedule prepared for capital projects in the County. It is required to forecast capital outlays for the upcoming fiscal year and the ensuing four years. The information provided in the CIP is useful for projecting future revenue needs and setting funding priorities. It is also a valuable planning tool for the preparation of the County budget.

The CIP is intended to advise the Board of Supervisors so better decisions can be made regarding capital expenditures. It is not intended to be used so particular capital projects can reserve funding. The County's CIP is its plan for capital expenditures over the upcoming five years. Capital expenditures/projects are defined in general as the purchase or construction of long-lived, high-cost, tangible assets.

- ◆ "Long-lived" implies a useful life in excess of five years.
- ◆ "High-cost" means that the project amounts to at least \$50,000.
- ◆ "Tangible" assets exclude contractual services except those that are necessary for putting a tangible asset into service.

The CIP is updated on an annual basis, so capital projects can be removed when they are completed or as priorities change. Once adopted, capital project priorities may change throughout the year based on changing circumstances. It is also possible that particular projects may not be funded during the year that is indicated in the CIP. The status of any project becomes increasingly uncertain the further in the future it is projected.

Section 15.2-2239 of the Code of Virginia assigns the Planning Commission with the responsibility of evaluating capital outlay projects to determine if they conform to the Comprehensive Plan. Projects that compose the CIP are submitted by department heads to the Director of Planning & Zoning. Once all of the projects are compiled, a draft of the CIP is presented to the County Administrator and Finance Director for review. The CIP is then

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Capital Improvement Policy (cont):

forwarded to the Planning Commission for their review. Specifically, the projects are reviewed with considerations regarding health, safety and the general welfare of the public. Department heads are asked to formally present their CIP requests to the Planning Commission. Final recommendations of the Planning Commission are then forwarded to the Board of Supervisors for approval consideration.

- a) As part of the annual budget process, the first year of the CIP becomes the capital budget. Each project is reviewed by the County Administrator during his review of the operating budget to determine which projects will be presented to the Board of Supervisors for request of funding; most projects, unless specially require debt funding, due to the anticipated cost, are funded through the Unassigned General Fund balance as “pay-as-you-go” items. Other considerations, are the prioritization of the requests to align with the Board of Supervisors vision, as well as prioritization of the projects based on need.

- b) Each year as the annual budget process is underway, the projects which are to be funded in the CIP, are reviewed for manner of funding. Those to be funded as “pay-go,” and funded through the unassigned General Fund balance, are not included in the overall proposed expenditures of the budget. Then any excess of operating revenues over operating expenditures, is “set-aside.” If the budget is adopted with a “set-aside” amount, those funds are placed into the “Reserve for future capital” line, which is then an “assigned”

portion of the General Fund balance and held for partial or fully funding of future larger CIP projects, as the Board of Supervisors so decides.

- c) Each capital project, once approved and funding appropriated, will be maintained separately within the county’s CIP fund. On a continuing basis the Finance Director and the responsible Department head will review the progress of the project and ensure expenditures are remaining within current budgeted amounts; any grant funding secured to cover the project is being properly utilized and requested as necessary; annually each project is reviewed for completeness and if applicable, closeout of the project. Annually the capital projects will be included with operating expenditures as part of the independent audit of the county’s financial statements.

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Asset Maintenance, Replacement and Enhancement Policy

The County will maintain a system for maintenance, replacement, and enhancement of the County's and School System's physical plant. This system will protect the County's capital investment and minimize future maintenance and replacement costs:

- a) The operating budget will provide for minor and preventive maintenance;
- b) The capital projects budget will provide for the acquisition, construction or total replacement of physical facilities to include additions to existing facilities which increase the square footage or asset value of the facility.
- c) The standard for capitalization of tangible property is \$5,000 or more per unit with an expected useful life greater than one year;
- d) Depreciation is provided over estimated useful lives of assets using the straight-line method. When assets are sold or retired, their cost and related accumulated depreciation are removed from the accounts; and for Enterprise Funds, the gains or losses are reflected on the income statement. Depreciation of all exhaustible fixed assets used by Proprietary Funds is charged as an expense against their operations and accumulated depreciation is reported in Proprietary Fund balance sheets.

Revenue Policy

1) Budget:

The County will try to maintain a diversified and stable revenue structure to shelter it from short-run fluctuations in any one revenue source.

The County will estimate its annual revenues by an objective, analytical process.

Re-assessment of real property will be every 2 years. The county will maintain sound appraisal procedures.

The County will have performed each year an Indirect Cost Allocation Plan to document overhead costs for all county agencies. This will aid in the recovery of indirect costs incurred by the County to support and administer Federal and State grant programs and to provide indirect cost information for the County.

The County will attempt to recover all allowable costs – direct and indirect – associated with the administration and implementation of programs funded through inter-governmental aid. In the case of state and federally mandated programs, the County will attempt to obtain full funding for the service from the governmental entity requiring that the service be provided.

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Revenue Policy (cont):

The County where possible, will institute user fees and charges for specialized programs and services in the County. Rates will be established to recover operational as well as overhead or indirect costs and capital or debt service costs. Fees will be regularly reviewed and updated.

The County will regularly review user fee charges and related expenditures to determine if pre-established recovery goals are being met.

The County will monitor all taxes to ensure that they are equitably administered and that collections are timely and accurate. The overall policy is not to raise tax rates and to do so only in cases where the County must meet legal mandates, fund specific capital projects, or when a revenue source is significantly diminished or lost.

The County will follow an aggressive policy of collecting tax revenues, through the efforts of the County Treasurer. The annual levy of uncollected current property taxes should not exceed 5% unless caused by conditions beyond the control of the County.

The County will regularly identify all inter-governmental aid funding possibilities. However, before applying for, or accepting either state or federal funding, the County will assess the merits of the program as if it were being funded with local tax dollars. No grant will be accepted that will incur management and reporting costs greater than the grant. Further, local tax dollars will not be used to make up for losses of inter-governmental aid without first reviewing the program and its merits as a budgetary increment.

2) Use of One-Time Revenues:

- a) The County will pay for all current operating expenditures with current revenues.
- b) The County will avoid budgetary procedures that balance current expenditures at the cost of meeting future years' expenses, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.
- c) The County will limit the use of one-time revenues to one-time expenditures such as non-recurring capital projects.

3) County Grant Requests:

The following is intended to guide the County Administrator, all departments, agencies, and others acting through the County government in the processing, application for, and receipt of grant funds from outside sources.

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Revenue Policy (cont):

1) Application for Grants

- a) Grants not requiring matching funding or additional personnel do not require prior Board approval for application, but will require Board approval for acceptance and appropriation. Notification of such application shall be promptly given to the Board.
- b) Grants requiring matching funding or additional personnel with deadlines occurring less than 30 days from announcement and/or prior to a regular meeting of the Board may be approved for application by the County Administrator. Board approval will be required for acceptance and appropriation. Notification of such application shall be promptly given to the Board.
- c) All other grants shall not be accepted until approved by majority vote of the Board.
- d) Grants not requiring Board or Administrative signature approval are not affected by this policy.
- e) A copy of all grants is to be sent to the Finance Department.

2) Conditions of Approval

- a) Grants coming under this policy may be subject to additional conditions not set out herein, subject to the determination of the Board of Supervisors.
- b) All grants for agencies, departments, or others not under the direct supervision of the Board shall require the agreement of the requesting entity to process all paperwork, forward applications and any other required documents or certification necessary for the proper application for funds. As directed by the Administrator, appropriate County staff will monitor funds and sign all necessary forms required for the property accounting and financial administration of the grant.
- c) All grants for agencies, departments, or others not under the direct supervision of the Board shall require a signed written agreement or certification on the Board's written record of its meetings that the individual heading the department, agency or other office will follow all requirements and regulations of the grant agency, and that they agree to conform to this policy.

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Revenue Policy (cont):

3) Elimination of Grant Positions/Termination of Employees

Any position funded in whole or in part by the proceeds of a grant is subject to elimination in the event the grant proceeds funding the position are not received by the County for any reasons. If a position is eliminated, any employee filling such a position is subject to immediate termination and has no rights under the grievance procedure. Upon employment, such employees shall be given written notice to that effect.

Expenditure Policy

1) Debt Policy:

The County will not use short-term borrowing to finance operating needs. The County will manage its financial resources in a way that prevents borrowing to meet working capital needs.

The County will confine long-term borrowing and capital leases to capital improvements or projects that cannot be financed by current revenues.

The maturity of any debt will not exceed the expected useful life of the project for which the debt is issued.

Each project proposed for financing through debt issuance will have an analysis performed for review of tax impact and future operating costs associated with the project and debt issuance.

Recognizing the importance of underlying debt to its overall financial condition, the County will set target debt ratios which will be calculated each fiscal year in conjunction with the budget process and audit:

- c) Debt as a percentage of Total Assessed Value will not exceed 3.5%.
- d) Debt service as a percentage of General Governmental Expenditures (includes General Fund, Human Services, School Fund and Debt Service) will not exceed 10%.

The County's debt offering documents will provide full and complete public disclosure of financial condition and operating results and other pertinent credit information in compliance with municipal finance industry standards for similar issues.

At a minimum, all issuances of debt require approval and appropriation of the proceeds by the Board of Supervisors with additional approvals, if applicable, indicated in the following types of debt.

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Expenditure Policy (cont):

The County will maintain regular communications with the bond rating agencies about its financial condition and will provide requested information in a timely manner. The County will follow a policy of full disclosure on every financial report including the Official Statements related to bond issues.

2) Operating/Capital Expenditure Accountability:

- 1) The County will establish and maintain a high standard of accounting practices.
- 2) The County will prepare regular quarterly and annual financial reports which present a summary of activity by major fund types and compare actual revenues and expenditures to budgeted amounts, which will be presented to the Rules Committee and available to all Board of Supervisor members.
- 3) The accounting system will maintain records on a basis consistent with accepted standards for local government accounting.
- 4) Where possible, the reporting system will also provide quarterly information on the total cost of specific services by type of expenditure and, if necessary, by fund.
- 5) An independent public accounting firm will perform an annual audit and will publicly issue a financial opinion.

Fund Balance Policy

The County does not intend, as a common practice, to use General Fund equity (unassigned fund balance) to finance current operations. Sound financial management principles include the establishment of a fund balance sufficient to maintain required cash flows and provide reserves for unanticipated expenditures, revenue shortfalls and other specific uses.

The County desires to maintain the financial operation of the County in a manner consistent with sound financial management principles including guidelines and criteria established by rating agencies and bond insurance firms.

Fund balance is the difference between assets and liabilities reported in the governmental funds. It serves as a measure of financial resources available for current operations. Pursuant to GASB (Governmental Accounting Standards Board) Statement No. 54, the County is required to report five components of fund balance - non-spendable, restricted, committed, assigned and unassigned.

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Fund Balance Policy (cont.)

- 1) Non-spendable: In any fund includes amounts that cannot be spent because the funds are either not in spendable form such as pre-paid expenditures and inventories or legally contracted to be maintained intact such as principal of a permanent fund or capital of a revolving loan fund. Non-spendable fund balance is not available for appropriation.
- 2) Restricted: In any fund includes amounts that are subject to externally enforceable legal restrictions set by creditors, grantors, contributors, federal or state law, or adopted policies regarding special revenue funds.

The following three categories of Fund balance – Committed, Assigned and Unassigned are considered Unrestricted Fund balance.

- 1) Committed: In any fund are resources that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Supervisors. Constraints may only be removed or changed by taking the same action previously committing these amounts.
- 2) Assigned: In any fund the portion of the fund balance intended to be used for a specific purpose expressed by the Board of Supervisors or official to which the Board has delegated the authority to assign amounts (ie. County Administrator).
- 3) Unassigned: In any fund the portion of the unrestricted fund balance that has not been committed or assigned for other uses; therefore it is available to spend in future periods.

The County sets the following as the minimum General Fund balance available:

- a) Balance shall be at all times at least equal to 10% of the General Fund's total budget and not to exceed 15% of the General Fund's total budgeted operating revenues with budgeted operating revenues defined as the subsequent fiscal year's total budget net of prior year revenues designated to fund current year operating budget.
- b) The first 7.5% of the required reserve shall be to provide for cash flow reserves during the fiscal year due to the timing difference between the receipt of revenues and disbursement of expenditures.
- c) The second portion of the required reserve shall range from 2.5% to 7.5% for the purpose of unanticipated expenditures with a recommended percentage selected by the Board of Supervisors.

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Fund Balance Policy (cont.)

- d) Any balances greater than 15% of the General Fund's total budgeted operating revenues or greater than the recommended percentage between 10% and 15% shall be reserved for contingencies and shall remain reserved until appropriation by the Board of Supervisors.

Appropriations from the fund balance below the minimum of ten percent (10%) of operating reserve shall occur only in the event of emergency needs as approved by the Board of Supervisors.

The fund balance will be evaluated during the annual budget process. It will be the goal of the Board of Supervisors to adopt a budget that maintains the target established herein.

Annually, at the conclusion of the audit, if the County does not meet its targeted fund balance, a compliance plan shall be submitted to the Board for approval which will require meeting this policy by the end of the subsequent year.

When both restricted resources and other resources are available to be used for the same purpose, it is the County's policy to use restricted resources first and then use committed, assigned and unassigned fund balance as they are needed.

Fund Categories:

General Fund – The County's general operating fund which accounts for all governmental activities unless required to be accounted for in another fund.

Capital Projects Fund – Fund balances in the Capital Projects Funds are maintained to support the projects adopted in the fund. The balances in these funds are either committed or assigned for specific purpose. Annually cash transfers are made from the supporting operating fund for projects that are approved as cash basis. Debt proceeds are maintained in the Capital Projects Fund for those projects funded with debt. The fund balance in these funds minimizes any potential liability for the General Fund.

Special Revenue Funds – Any revenue in excess of expenditures is retained in these funds. If expenditures are approved in excess of revenues the General Fund will bear the cost. The fund balance target established for the General Fund takes this potential liability in account.

School Operating Fund – the School Operating Fund does not maintain a fund balance. At each fiscal year end if revenues exceed expenditures, the surplus reverts to the General Fund. The General Fund is the primary support of the School Operating Fund. In the event, the Schools experience revenue shortfalls or increased costs of operation, the General Fund may be impacted. The fund balance target established for the General Fund takes this liability into account.

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Fund Balance Policy (cont.)

Debt Service Fund – the Debt Service Fund provides for the payment of debt service, both principal and interest, to fund capital projects. In the event debt service expenditures exceed budget, the General Fund will be impacted. The fund balance established for the General Fund takes this liability into account.

Proprietary Funds – The County currently has 3 Proprietary Funds – Airport, Landfill, Water & Sewer. These operations are intended to be self-sufficient. As such, the charges for services should be adjusted to cover any deficits. In the event of deficits, the General Fund may transfer or loan (with an appropriate repayment schedule) funding to cover these deficits. The fund balance target established for the General Fund takes this liability into account.

Accounting, Auditing and Financial Reporting Policy

The County will establish and maintain a high standard of accounting practices in conformance with uniform financial reporting in Virginia and Generally Accepted Accounting Principles (GAAP) for governmental entities as promulgated by the Governmental Auditing Standards Board (GASB).

The County's financial accounting system will maintain records on a basis consistent with accepted standards for local government accounting (according to GASB).

The County's annual financial reports will present a summary of financial activity by governmental fund and all funds respectively.

The County will engage an independent firm of certified public accountants to perform an annual financial and compliance audit according to Generally Accepted Auditing Standards (GAAS); Government Auditing Standards issued by the Comptroller General of the United States; and Specifications for Audit of Counties, Cities and Towns issued by the Auditor of Public Accounts of the Commonwealth of Virginia. The County will have these accountants publicly issue various opinions which will be incorporated in the Comprehensive Annual Financial Report (CAFR).

The County will annually seek the Government Finance Officer Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting.

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Risk Management Policy

The County will protect its assets by maintaining adequate insurance coverage through either commercial insurance or risk management pooling arrangements with other governmental entities.

The County will reserve an amount adequate to insulate itself from predictable losses when risk cannot be diverted through conventional methods.

Investment Policy



CULPEPER COUNTY
INVESTMENT POLICY



Culpeper County Treasurer

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This Investment Policy has been established by the Treasurer of Culpeper County and its Board of Supervisors to ensure effective management of the day-to-day investment activity for the County, and is designed to increase non-tax revenues by investing funds when not needed for current obligations. The objective is to obtain the highest possible yield on available financial assets, consistent with constraints imposed by safety objectives, cash flow considerations and the laws of the Commonwealth of Virginia that govern the placement of public funds.

The Treasurer of Culpeper County is an elected official ('Constitutional Officer') charged with receiving, collecting, safeguarding and disbursing County funds with general custody of those funds from all sources. The general custody of all funds requires the investment of those funds within the confines of the Code of Virginia and a comprehensive Investment Policy developed and maintained by the Treasurer.

Questions or recommendations regarding these policies should be directed to the Treasurer who will consider the recommendation and implement any which is deemed to be in the best interest of Culpeper County.



Missy N. White, Treasurer

3/10/2021

Office of the Treasurer
Culpeper County, Virginia
Investment Policy
August 14, 2007

I. Governing Authority

The Treasurer of Culpeper County is an elected Constitutional Officer, whose responsibility in part is to invest County funds in an expedient and prudent manner, meeting or exceeding all statutes and guidelines governing the investment of public funds in Virginia.

II. Scope

This policy applies to the investment of all funds, excluding the investment of employees' retirement funds. Proceeds from certain bond issues, as well as separate foundation or endowment assets, are not covered by this policy. Except for cash in certain restricted and special funds, cash and reserve balances from all funds will be consolidated to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

III. General Objectives

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:

1. *Safety*. Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.
 - a. Credit Risk. Minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:
 - Limiting investments to the types of securities listed in Section VI of this Investment Policy.
 - Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.
 - b. Interest Rate Risk. Minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:
 - Structuring the investment portfolio so that securities mature to meet cash

requirements for ongoing operations, thereby minimizing the need to sell securities on the open market prior to maturity.

- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting the maturity of investments in accordance with this policy.

2. *Liquidity.* The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands. Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets. Alternatively, a portion of the portfolio may be placed in money market mutual funds, local government investment pools, or deposit accounts which offer same-day liquidity for short-term funds.
3. *Yield.* The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:
 - A security with declining credit may be sold early to minimize loss of principal.
 - A security swap would improve the quality, yield, or target duration in the portfolio.
 - Liquidity needs of the portfolio require that the security be sold or an investment surrendered prior to maturity.

IV. Standards of Care

1. *Delegation of Authority.* As an elected Constitutional Officer of the Commonwealth of Virginia, the Treasurer has overall responsibility for the investment program. Responsibility for the daily operation of the investment program may be delegated to an investment officer or Deputy Treasurer, who shall act in accordance with established written procedures and internal controls consistent with this investment policy. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Treasurer.
2. *Prudence.* The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officials acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

The "prudent person" standard states that, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

3. *Ethics and Conflicts of Interest.* Investment officials and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Investment officials and employees shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Investment officials and employees shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the County.

V. Authorized Financial Institutions

1. If County investment officials execute securities transactions directly, the respective broker/dealer effecting the transaction must meet the following requirements:
 - a. a "primary" dealer or a regional dealer that qualifies under Securities and Exchange Commission Rule 15C3-1 (uniform net capital rule)
 - b. registered as a dealer under the Securities Exchange Act of 1934
 - c. member of the National Association of Dealers (NASD)
 - d. registered to sell securities in Virginia
 - e. engaged in the business of effecting transactions in U.S. government and agency obligations for at least 5 consecutive years.
2. The Treasurer may retain the services of a Registered Investment Advisor (RIA) to execute this investment policy for a designated portion of the County's investment portfolio. Only RIAs registered with the Commonwealth of Virginia or the Securities and Exchange Commission may be hired.

VI. Safekeeping and Custody

1. *Delivery vs. Payment.* All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.
2. *Safekeeping.* Securities will be held by an independent third-party custodian selected by the Treasurer as evidenced by safekeeping receipts in the County's name. The safekeeping institution shall annually provide a copy of their most recent report on internal controls (Statement of Auditing Standards No. 70, or SAS 70).

3. *Internal Controls.* The Treasurer shall establish a system of internal controls, which shall be documented in writing. The controls shall be designed to prevent the loss of public funds arising from fraud, employee error, and misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees.

VII. Authorized Investments

1. *Investments.* In accordance with the Code of Virginia, sections 2.2-4501 through 2.2-4510, the following investments will be permitted by this policy:
 - U.S. Treasury Bills, Notes, Bonds and other direct obligations of the United States Government.
 - Obligations of U.S. Government Agencies or Government Sponsored Enterprises including, but not limited to, the Federal Farm Credit Bank, Federal Home Loan Bank, Federal National Mortgage Association (Fannie Mae), Government National Mortgage Association, Federal Home Loan Mortgage Corporation (Freddie Mac), or Student Loan Marketing Association (Sallie Mae).
 - Obligations of the Commonwealth of Virginia or its local governments, authorities or public bodies, provided such obligation has a credit rating in the “AAA” or “AA” categories by Moody’s or Standard & Poor’s.
 - Obligations of other states, local governments or districts within the United States but outside Virginia, provided such obligation represents a “general obligation” of the government entity and has a credit rating in the “AAA” or “AA” categories by Moody’s or Standard & Poor’s. Not more than 5% of the total County investment portfolio may be invested in the combined obligations of any one issuer.
 - Repurchase agreements collateralized by U. S. Treasury, U.S. Agency or Government Sponsored Enterprise obligations the market value of which is at least 100% of the value of the repurchase agreement.
 - Certificates of deposit or other bank deposits provided such deposits are insured or collateralized under the Virginia Security for Public Deposits Act.
 - Negotiable certificates of deposit or bank deposit notes of a domestic bank or a domestic office of a foreign bank with ratings of at least P-1 by Moody’s and A-1 by Standard & Poor’s or ratings in the “AAA” or “AA” categories by Moody’s and Standard & Poor’s. Not more than 5% of the total County investment portfolio may be invested in the combined obligations of any one issuer.
 - U.S. dollar denominated banker’s acceptances issued by a domestic bank or the domestic office of a foreign bank with ratings of at least P-1 by Moody’s and A-1 by Standard & Poor’s or ratings in the “AAA” or “AA” categories by Moody’s and Standard & Poor’s. Not more than 5% of the total County investment portfolio may be invested in the combined obligations of any one issuer.

- U.S. dollar denominated commercial paper issued by an entity incorporated in the U.S. and rated ‘prime quality’ by at least two of the nationally recognized rating agencies. Not more than 5% of the total County investment portfolio may be invested in the combined obligations of any one issuer or more than 35% of the total portfolio in all issuers of commercial paper.
 - U.S. dollar denominated corporate notes or bonds with a rating in the “AAA” or “AA” categories by Moody’s and Standard & Poor’s. Not more than 5% of the total County investment portfolio may be invested in the combined obligations of any one issuer.
 - Money market mutual funds and local government investment pools which trade on a constant net asset value and which invest solely in securities otherwise eligible for investment under these guidelines.
2. *Deposit Accounts and Collateralization.* The County may maintain deposit accounts, including checking accounts and other deposits, in accordance with Title 2.2-44 of the Code of Virginia, the Virginia Security for Public Deposits Act.

VIII. Investment Parameters

1. *Diversification.* Investments shall be diversified by:
- avoiding over concentration in securities or deposits from a specific issuer (excluding U.S. Treasury, Agency or Government Sponsored Entity obligations) in accordance with the limits set by the Code of Virginia Sections 2.2-4501 through 2.2-4510 or this Investment Policy,
 - limiting investments that have higher credit risks,
 - making investments with varying maturities, with individual investments not exceeding a maturity of eighteen (18) months unless specifically approved by the Treasurer or further limited by the Code of Virginia sections 2.2-4501 through 2.2-4510, and
 - continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

IX. Policy Considerations

1. *Exemption.* Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy.
2. *Amendments.* This policy shall be reviewed by the Treasurer on an annual basis.

X. Adoption

David L. DeJarnette
David L. DeJarnette, Treasurer

August 14, 2007
Date

APPENDIX B APPROPRIATION RESOLUTION

**FISCAL YEAR 2023
(July 1, 2022 to June 30, 2023)**

A RESOLUTION TO APPROPRIATE DESIGNATED FUNDS AND ACCOUNTS FROM DESIGNATED ESTIMATED REVENUES FOR FY23 FOR THE OPERATING AND CAPITAL BUDGET FOR THE COUNTY OF CULPEPER

BE IT HEREBY RESOLVED by the Board of Supervisors of the County of Culpeper that:

(1) For the fiscal period beginning the first day of July 2022, and ending the thirty day of June 2023 the following amounts are hereby appropriated for the office and activities shown below in accordance with the duly adopted budget for the fiscal year ending June 30, 2023:

FY 2023 REVENUES

	APPROPRIATION AMOUNT
General Property Tax	69,877,940
Other Local Taxes	10,936,275
Licenses, Permits & Fees	1,019,725
Fines & Forfeitures	57,500
Use of Money & Property	298,543
Charges for Services	1,192,042
Miscellaneous	303,000
Recovered Costs	1,800
Inter-Governmental	11,371,152
Fund Balance – unreserved	14,390,264
Fund Balance – reserved (DHS – Daycare)	72,000
Fund Balance – reserved (E911)	486,694
Fund Balance - reserved (Landfill)	25,000
Total General Fund	110,031,935
Carver Center	189,903
Human Services Fund	13,960,639
E911 Fund	3,202,178
Capital Improvements Fund	7,310,000
School Fund	112,036,312
School Food Services Fund	4,387,056
School Capital Improvements Fund	6,311,188
Debt Service Fund	6,611,083
Airport Fund	1,262,074
Landfill Fund	3,282,590
Water & Sewer Fund	3,190,441
Less Inter-fund Transfers	(60,227,285)
TOTAL ESTIMATED REVENUES	211,548,114

**APPENDIX B
 APPROPRIATION RESOLUTION
 FY2023 EXPENDITURES**

DEPARTMENT	APPROPRIATION AMOUNT
Board of Supervisors	326,850
County Administrator	587,644
County Attorney	508,972
Human Resources	454,407
Procurement	398,421
Auditor	60,000
Commissioner of Revenue	816,976
County Reassessment	665,078
Board of Equalization	14,391
Treasurer	730,803
Finance	741,173
Information Technology	769,373
Records Management	162,750
Internal Service Funds	13,000
Electoral Board	201,595
Registrar	255,859
Circuit Court	117,594
Magistrate's Office	2,500
Circuit Court Clerk	1,003,940
Law Library	12,000
Crime Victim's Assistance Program	205,107
General District Court	22,645
Juvenile & Domestic Relations Court	20,330
Bailiff's (Court Security)	1,605,966
Commissioner of Accounts	1,500
Commonwealth Attorney	1,425,245
CJS - Adult Probation	497,881
CJS - Pre-trial	367,532
CJS - Drug Court	137,572
Fire and Rescue	2,350,306
State Forest	8,456
Sheriff	8,218,575
Jail	4,421,187
Outside Jail Services	1,963,000
Juvenile Probation	481,574
Supervision Plan Services	49,221
VSTOP Grant	118,109
Building Inspections	887,649
Animal Services	862,328
Medical Examiner	800

APPENDIX B APPROPRIATION RESOLUTION

Emergency Services	3,635,982
General Properties	1,707,673
Local Health Department	493,124
Community Services	1,011,572
Culpeper Cable Commission	128,695
Culpeper Youth Network	3,448,705
OPTIONS	412,609
Community College	79,558
Parks and Recreation - Admin	471,845
Parks and Recreation - Fieldhouse	183,778
Parks and Recreation - Parks	867,224
Library	1,243,298
Planning and Zoning	777,851
Chamber of Commerce	10,000
Zoning Board	4,844
Economic Development	1,606,278
Soil & Water	62,360
Extension Office	233,286
Non-departmental	286,091
Debt Service	979,478
Total General Government	49,132,556
Carver Center	167,267
Human Services Fund	11,836,180
E911 Fund	2,697,168
Set-aside for Future Capital	835,500
Capital Improvement Fund	7,238,400
School Fund	98,783,144
Instruction	84,166,864
Administration, Attendance & Health	4,937,064
Pupil Transportation	5,667,467
Operation & Maintenance Services	9,793,907
Facilities	3,876,239
Technology Instruction	3,594,771
School Food Services Fund	4,387,056
School Capital Improvements Fund	6,311,188
Debt Service Fund	6,611,083
Airport Fund	1,262,074
Landfill Fund	3,307,590
Water & Sewer Fund	3,190,441
TOTAL ESTIMATED EXPENDITURES	211,548,114

**APPENDIX B
APPROPRIATION RESOLUTION**

(2) The County Administrator may increase appropriations for non-budgeted revenue for insurance recoveries for damage to County vehicles or other property for which County funds have been expended to make repairs;

(3) All outstanding encumbrances, both operating and capital, at June 30, 2022 shall be re-appropriated to the 2022-2023 fiscal year to the same department and account for which they were encumbered in the previous year;

(4) Appropriations designated for capital projects will not lapse at the end of the fiscal year but shall remain appropriations until the completion of the project or until the Board of Supervisors, by appropriate resolution, changes or eliminates the appropriation. The County Administrator may approve necessary accounting transfers between funds to enable capital projects to be accounted for in the correct manner. Upon completion of a capital project, staff is authorized to close out the project and transfer to the funding source any remaining balances. For FY22 carryover capital funds, and new funds for FY23 capital projects, may not be spent without first receiving authorization from the Board of Supervisors; and

(5) The County Administrator may appropriate both revenue and expenditures for donations made by citizens or citizen groups in support of County programs up to \$500.00. Any remaining unencumbered balance of a restricted donation at the end of the fiscal year will be re-appropriated into the subsequent fiscal year.

BE IT FURTHER RESOLVED that Federal funds for Schools are hereby appropriated for expenditures only up to the amounts actually received and the appropriation does not authorize expenditures in excess of the amount budgeted; and

BE IT FURTHER RESOLVED that the County Administrator is charged with the responsibility for generally administering the budget and implementing in the General Fund accounts; and

BE IT FURTHER RESOLVED that the County Administrator is charged with the responsibility for reporting the monthly disbursements of appropriated funds by account from the General Fund and receipts of projected revenues; and

BE IT FURTHER RESOLVED that the County Administrator may administratively transfer funds among the various object codes with accounts as necessary to effectively carry out the work of the County in conformance with the purposes of the approved budget; and

BE IT FINALLY RESOLVED that the Board may transfer amounts between funds and accounts, from time to time, as it deems necessary and expedient.

Approved this 3rd day of May 2022.

AYES:

NAYES:

ABSTAINING:

ABSENT:

ATTEST:

John Egertson, AICP, County Administrator

Gary M. Deal, Chairman

APPROVED AS TO FORM:

Bobbi Jo Alexis, County Attorney

APPENDIX C GLOSSARY

Accrual Basis	Method of accounting that results in accounting measurements based on the substance of transactions and events, rather than merely when cash is received or disbursed, and thus enhances their relevance, neutrality, timeliness, completeness and comparability.
Ad Valorem	Property taxes.
Amortization	The reduction of debt through regular payments of principal and interest sufficient to retire the debt instrument at a predetermined date known as maturity.
Appropriation	An authorization granted by the Board of Supervisors to a specified organization, such as a unit of the County Government, to make expenditures and to incur obligations for specific purposes. An appropriation is limited in dollar amount and as to when it may be spent, usually expiring at the end of the fiscal year.
Appropriation Resolution	A legally binding document prepared by the County Administrator which delineates by fund and department all expenditures and revenue adopted by the Board of Supervisors which are reflected in the Adopted Fiscal Plan.
Assessed Valuation	The official valuation of property as a basis for property taxation.
Audit	An official inspection of the county's records, by an independent auditor; a systematic review or assessment.
Balanced Budget	A balanced budget is one in which the available revenues and appropriated fund balances equal estimated expenditures for a fiscal year.
Bond	A long-term promise to repay a specified amount of money (face amount) on the maturity date.
Bond Anticipation Note	A form of financing where notes payable are issued in expectation of General Obligation Bonds or Revenue Bonds when cash is required in order for the financed capital projects to be initiated or continue or when long-term markets do not appear appropriate.
Budget	An annual financial plan that identifies revenues, specifies the type and level of services to be provided and establishes the amount of money that can be spent.
Budget Deficit	The amount by which a government's outlays exceed its budget receipts for a given period, usually a fiscal year.
Capital Expenditure	Renovations, repairs, major maintenance, new construction, land/easement purchases, or equipment with an anticipated life of at least 5 years and a cost of \$50,000 or more. If a capital project is financed, its anticipated life must be at least as long as the term of financing for the project. Also called a capital improvement.
Capital Facilities	Fixed assets, primarily buildings, acquired or constructed by the County.
Capital Improvement Program	Proposes the acquisition, development, enhancement or replacement of public facilities to serve the County citizenry. The CIP, a reflection of the physical development policies of the County, typically encompasses a five-year period and typically includes projects in excess of \$50,000.

APPENDIX C GLOSSARY

Capital Leases	A financing arrangement that is treated for accounting purposes as a purchase of property where the value of the asset acquired and the obligation incurred are generally recorded at the present value of the minimum lease payments.
Capital Outlay	Expenditures for items of a substantial nature (more than \$5,000) that are expected to have a useful life of several years. Examples include file servers, personal computers, vehicles, radios, etc.
Carryover Funds	Unexpended funds from the previous fiscal year that may be used to make payments in the current fiscal year. This may also be referred to as the beginning fund balance.
Codified Ordinance	An ordinance related to a specific code, such as the Code of the Commonwealth of Virginia, or the Code of the County of Culpeper.
Constitutional Officers	Elected officials whose positions are established by the Constitution of the Commonwealth or its statutes. (Clerk of the Circuit Court, Commissioner of the Revenue, Commonwealth's Attorney, Sheriff and Treasurer.)
Component Unit	Legally separate organization of which the elected officials of the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.
Debt as Percentage of Assessed Value	A standard measure of the County's ability to meet interest and principal payments on its long-term debt. It is calculated by dividing debt by county total assessed value.
Debt Per Capita	Debt expressed per "capita" or by head. It is calculated by dividing debt by county population. Established debt policy limits this ratio to control debt levels.
Debt Ratio	The extent to which a government's total assets are financed with borrowed funds (i.e. debt divided by total assets). In general, the lower the reliance on debt for asset formation, the less risky the government is since excessive debt can lead to a very heavy interest and principal repayment burden.
Debt Service as Percentage of General Government Expenditures	Measures the percentage of the budget used to pay debt service and provides a measure of the annual demands placed on the operating budget by the County's long-term debt. It is calculated by dividing debt by general government expenditures.
Debt Service Fund	Fund created to account for the accumulation and expenditure of principle, interest and other resources to retire general long-term debt.
Depreciation	Allocation of an asset's cost over the useful life of the asset in a systematic and rational matter.
Designated Fund Balance	Funds that are established to indicate tentative plans or intent for financial resource utilization in a future period, such as general contingencies or for equipment replacements.

APPENDIX C GLOSSARY

Encumbrance	Commitments related to unperformed contracts for goods or services.
Enterprise Fund	Funds used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is to provide services and costs be financed through user charges.
Fiscal Year	A fixed period of time for which expenditures and revenues are provided in Culpeper County. The fiscal year is July 1 through June 30.
Full Time Position	An employment position authorized by the Board of Supervisors and included in the Table of Authorized Positions. Funding may or may not be included in the budget for the positions.
Fund	An accounting entity with a group of self-balancing accounts.
Fund Balance	Excess of assets of a fund over its liabilities, reserves and carryover. A negative fund balance is sometimes referred to as a deficit.
General Fund	The general operating fund that is used to account for all financial resources except those required to be accounted for in another fund.
General Fund Balance as Percentage of General Fund Revenue	A measure of the general fund balance as a percentage of the general fund revenues generated in a given period. It is calculated by dividing debt by county population.
General Obligation Bond	Debt secured solely by the pledge of a governments' full faith and credit as well as debt secured by the fee revenue generated by the system for which the bonds are issued and, if necessary, by general obligation tax revenues.
Goal	A broad statement of outcomes to be achieved on behalf of the customers.
Governmental Funds	Governmental funds are those through which most of the governmental functions of the County are financed. Governmental funds utilize the modified accrual basis of accounting where the measurement focus is on financial position and changes in financial position, rather than on net income determination.
Intergovernmental Revenue	Revenue from other governments, such as the State and Federal governments, in the form of grants, entitlements, shared revenue, or payments in lieu of taxes.
Internal Service Fund	A self-supporting fund that generates expenditures and revenues through user charges in providing services to internal customers.
Long-Term Debt	Debt with a maturity of more than one year after the date of issuance.
Major Fund	Major funds are funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. Any other fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

APPENDIX C GLOSSARY

Modified Accrual	Revenues are recorded when susceptible to accrual, i.e., both measurable and available to finance expenditures of the fiscal period.
Non-major funds	Non-major funds are segregated by type (governmental or enterprise), then presented in total by type in separate columns.
Object Series	A subsection of a department's budget that groups similar accounts. Personnel, operating and capital outlay are the three major series used
Objectives	A statement of results to be achieved by a specific period of time in order to accomplish stated goals. Objectives describe specific measurable outputs within a designated time frame.
Pay-as- you-go Financing	A method of financing under which the expenditures are made at the same time and amount as the expenses are incurred and due.
Performance Measurements	Provides continuous feedback and identifies where adjustments or corrective actions are needed.
Personal Property	A category of property, other than real estate, so identified for purposes of taxation. It includes personally owned items, corporate property and business equipment. Examples include automobiles, motorcycles, trailers, boats, airplanes, business furnishings, and manufacturing equipment.
Productivity Measures	Data that combines the dimensions of efficiency and effectiveness in a single indicator.
Program	This is a plan or unit under which action may be taken towards meeting an individual or set of goal(s) in the provision of a particular service.
Property Tax Rate	The level at which property values are calculated to determine the amount of taxes to be collected.
Proprietary Fund Type	A type of fund used to account for a government's ongoing organization and activities that are similar to those often found in the private sector. Measurement focus is on the determination of net income, financial position and cash flows.
Public Service Property	Property specifically designated for public service use. This includes property purchased or received as a gift by a government. It includes real property such as land and buildings, and other property, such as computers, copiers and cash registers.
Real Property	Real estate, including land and improvements (building, fencing, paving, etc.) classified for purposes of tax assessment.
Reserve	A portion of a fund's assets that is restricted for a certain purpose and not available for appropriation.
Revenue	A source of income that provides an increase in net financial resources, and is used to fund expenditures. Budgeted revenue is categorized according to its source, such as local, state, Federal or other financing sources.

APPENDIX C GLOSSARY

Revenue Anticipation Note	A revenue anticipation note (RAN) is a municipal bond whose payments (interest and principal payments) are secured by the future revenue of a project.
Revenue Bond	A bond issued to fund enterprise activities that will generate a revenue stream.
Service Levels	A descriptive section in the budget narratives, detailing past performance and changes in the quality and quantity of services provided.
Special Revenue Fund	Funds used to account for the proceeds of specific revenue sources that are legally restricted for expenditures for specific purposes.
State Literary Fund Loans	Loans issued by the State Literary Fund usually where a locality must match the loan amount with an equal monetary commitment.
Undesignated Fund Balance	Funds remaining from the prior year, which are available for appropriation and expenditure in the current year.
VPSA Bonds	Bonds issued by the Virginia Public School Authority for financing new schools.
Workload Measures	Data that indicates the amount of work performed; strictly a volume count; a measure of inputs and outputs.

APPENDIX D ACRONYMS

AFDC	Aid to Families with Dependent Children
ANR	Agriculture and Natural Resources
AS400	Main Frame Computer, IBM
BAI	Bright and Associates, Incorporated
BAN's	Bond Anticipation Note
BOS	Board of Supervisors
BZA	Board of Zoning Appeals
CAFR	Comprehensive Annual Financial Report
CCRC	Culpeper Career Resource Center
CCVAP	Culpeper County Victim Assistance Program
CIP	Capital Improvement Program
CJSP	Criminal Justice Services Program
COPS	Community Oriented Policing Services
CPMT	Community Policy and Management Team
CSA	Comprehensive Services Act
DCJS	Department of Criminal Justice Services
DMV	Department of Motor Vehicles
DSS	Department of Social Services
DUI	Driving Under the Influence
EFNEP	Expanded Food and Nutrition Education Program
EMS	Emergency Management Services
EMT	Emergency Medical Technician
EMT-B	Emergency Medical Technician – Basic
EOC	Emergency Operations Center
EOP	Emergency Operating Plan
FAPT	Family Assessment Planning Team
FASB	Financial Accounting Standards Board
FCS	Family and Consumer Services
FEMA	Federal Emergency Management Agency
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GAAS	Generally Accepted Auditing Standards
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Global Information System
GLIC	General Life Insurance Costs
GO	General Obligation Bonds
GPD	Gallons per Day
Helpme	Work Request for Information Technology Department

APPENDIX D ACRONYMS

HR	Human Resources
HVAC	Heating Ventilating and Air Conditioning
IFSP	Individual Family Service Plan
IPPO	Intensive Probation/Parole Officer
IT	Request for Information Technology Department
JTPA	Job Training Partnership Act
LAN	Local Area Network
LLEBG	Local Law Enforcement Block Grant
OMB	Office of Management and Budget
OSSI	Open Software Solutions, Inc.- makers of Computer Aided Dispatch software
PD9	Planning District 9 (now Regional Planning Commission)
PPTRA	Personal Property Tax Relief Act
RFP	Request for Proposal
RAN's	Revenue Anticipation Note
RM	Risk Management
SAFE's	Services for Abused Families
SCB	State Compensation Board
SCNEP	Smart Choices Nutrition Education Program
SOQ	Standards of Quality
UCR	Uniform Crime Reporting
UTS	Uniform Traffic Summons
VCE	Virginia Cooperative Extension
VDOT	Virginia Department of Transportation
VEMA	Virginia Emergency Management Agency
VFD	Volunteer Fire Department
VJCCCA	Virginia Juvenile Community Crime Control Act
VPA	Virginia Partnering Agreement
VPSA	Virginia Public School Authority
VRS	Volunteer Rescue Squad
VSRS	Virginia State Retirement System
VSTOP	Violence Against Women - Services, Training, Officers, Prosecution
WAN	Wide Area Network
WTW	Welfare to Work
WIA	Workforce Investment Act

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